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## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, July 1, 2015

9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3058
APPLICANT:	KLA GEARY, LLC
PARCEL NO.:	1094 001
PARCEL ADDRESS:	2675 GEARY BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$70,381,888.00
APPLICANT'S OPINION:	\$29,963,520.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2309
APPLICANT:	KLA GEARY, LLC
PARCEL NO.:	1094 001
PARCEL ADDRESS:	2675 GEARY BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$73,225,311.00
APPLICANT'S OPINION:	\$40,880,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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ASSESSMENT APPEALS BOARD

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2838  
APPLICANT: THE GAP, INC. (LESSEE)  
PARCEL NO.: 8721 011  
PARCEL ADDRESS: 0550 TERRY A. FRANCOIS BL.,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$114,305,085.00  
APPLICANT'S OPINION: \$57,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3264  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 001  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$24,842,000.00  
APPLICANT'S OPINION: \$20,898,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3265  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 002  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$10,931,000.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3266  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 003  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$10,931,000.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3267  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 004  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$10,434,000.00  
APPLICANT'S OPINION: \$8,999,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3268  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 005  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$62,098,000.00  
APPLICANT'S OPINION: \$52,095,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3269  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 084  
PARCEL ADDRESS: 0022 - 0026 MINNA ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$25,756,000.00  
APPLICANT'S OPINION: \$21,698,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3270  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 087  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$51,008,000.00  
APPLICANT'S OPINION: \$42,895,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4308
APPLICANT:	TEACHERS INSURANCE & ANNUITY
PARCEL NO.:	0294 008
PARCEL ADDRESS:	0228 - 0240 POST ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$98,480,000.00
APPLICANT'S OPINION:	\$79,200,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4694
APPLICANT:	TEACHERS INSURANCE & ANNUITY
PARCEL NO.:	0294 008
PARCEL ADDRESS:	0228 - 0240 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$98,480,000.00
APPLICANT'S OPINION:	\$79,200,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4978
APPLICANT:	GEARY DARLING, LP
PARCEL NO.:	0317 001
PARCEL ADDRESS:	0501 - 0507 GEARY ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$63,005,498.00
APPLICANT'S OPINION:	\$41,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4979
APPLICANT:	GEARY DARLING, LP
PARCEL NO.:	0317 026
PARCEL ADDRESS:	0034 SHANNON ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,000,000.00
APPLICANT'S OPINION:	\$600,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5034  
APPLICANT: HUSKIES OWNER LLC  
PARCEL NO.: 0295 008  
PARCEL ADDRESS: 0432 - 0462 POWELL ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$92,223,494.00  
APPLICANT'S OPINION: \$68,456,664.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5035  
APPLICANT: HUSKIES OWNER LLC  
PARCEL NO.: 0295 008  
PARCEL ADDRESS: 0432 - 0462 POWELL ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$90,630,764.00  
APPLICANT'S OPINION: \$7,233,170.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5036  
APPLICANT: HUSKIES OWNER LLC  
PARCEL NO.: 0295 008  
PARCEL ADDRESS: 0432 - 0462 POWELL ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$95,482,583.00  
APPLICANT'S OPINION: \$10,397,038.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5037  
APPLICANT: HUSKIES OWNER LLC  
PARCEL NO.: 0295 008  
PARCEL ADDRESS: 0432 - 0462 POWELL ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$96,878,902.00  
APPLICANT'S OPINION: \$10,071,647.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

## **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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# ASSESSMENT APPEALS BOARD

City Hall, Room 405  
 1 Dr. Carlton B. Goodlett Place  
 San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, July 2, 2015

9:30 AM (ALL DAY)

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3718
APPLICANT:	455 MARKET STREET INVESTORS LLC
PARCEL NO.:	3709 011
PARCEL ADDRESS:	0021 - 0029 01ST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$117,489,998.00
APPLICANT'S OPINION:	\$55,980,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3719
APPLICANT:	LEGACY 455 MARKET STREET LP
PARCEL NO.:	3709 012
PARCEL ADDRESS:	0455 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$50,394,663.00
APPLICANT'S OPINION:	\$24,033,808.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED  
JUN 24 2015



4) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1937
APPLICANT:	455 MARKET STREET INVESTORS LLC
PARCEL NO.:	3709 011
PARCEL ADDRESS:	0021 - 0029 01ST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$119,839,796.00
APPLICANT'S OPINION:	\$11,983,979.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1938
APPLICANT:	LEGACY 455 MARKET STREET LP
PARCEL NO.:	3709 012
PARCEL ADDRESS:	0455 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$51,575,497.00
APPLICANT'S OPINION:	\$5,295,577.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1939
APPLICANT:	ARDEN REALTY LP
PARCEL NO.:	0167 063
PARCEL ADDRESS:	0075 BROADWAY,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$56,533,234.00
APPLICANT'S OPINION:	\$24,998,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1940
APPLICANT:	ARDEN REALTY LP
PARCEL NO.:	0168 057
PARCEL ADDRESS:	0057 THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$51,519,909.00
APPLICANT'S OPINION:	\$21,998,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1941
APPLICANT:	ARDEN REALTY LP
PARCEL NO.:	0171 068
PARCEL ADDRESS:	0001 JACKSON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$53,333,240.00
APPLICANT'S OPINION:	\$22,998,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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### NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING  
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL  
MONDAY, JULY 6, 2015  
3:30 PM

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1. Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session with legal counsel to review and finalize the Board's findings for the below listed application. (pursuant to Revenue and Taxation code sections 1605.4):

A. APPLICATION: 2014-0041  
APPLICANT: Russell Davis  
PARCEL NO.: 5353 002C  
PARCEL ADDRESS: 120 Maddux Ave,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$515,000.00  
APPLICANT'S OPINION: \$351,600.00  
ASSESSOR'S VALUE @ HEARING: \$515,000.00  
BOARD DECISION: \$450,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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JUL 17 2015

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the closed session meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, July 6, 2015, at 3:32 p.m.

Present: John Lee, Mervin Conlan and Yosef Tahbazof

Quorum present

Chairperson: John Lee, Presiding

Deputy City Attorney Zachary Porianda

With no public present for comment, the Board went into closed session with legal counsel at the hour of 3:34 p.m. to review and finalize the Findings of Fact for the below listed application, as requested by the Applicant.

At the hour of 4:13 p.m. the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0041	Russell Davis	Findings of Fact were approved and signed by the Board.

There being no further business, the Board, at the hour of 4:15 p.m. recessed to reconvene Monday, July 6, 2014, at 4:25 p.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Wednesday, July 15, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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482  
#2  
7/6/15  
closed





Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING  
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL  
MONDAY, JULY 6, 2015  
4:00 PM

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- 
1. Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
  2. Closed session with legal counsel to review and finalize the Board's findings for the below listed TIC appeal application. (pursuant to Revenue and Taxation code sections 1605.4):

A. APPLICATION:	2014-0160
APPLICANT:	David B. Rea
PARCEL NO.:	1405 050
PARCEL ADDRESS:	6641-6647 California Street,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,818,771
APPLICANT'S OPINION:	\$1,600,000
ASSESSOR'S VALUE @ HEARING:	\$2,510,000
BOARD DECISION:	\$2,100,000
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the closed session meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, July 6, 2015, at 4:25 p.m.

Present: John Lee, Richard Lee and Yosef Tahbazof

Quorum present

Chairperson: John Lee, Presiding

Deputy City Attorney Zachary Porianda

With no public present for comment, the Board went into closed session with legal counsel at the hour of 4:27 p.m. to review and finalize the Findings of Fact for the below listed application, as requested by the Applicant.

At the hour of 4:52 p.m. the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0160	David B. Rea	Findings of Fact were approved and signed by the Board.

There being no further business, the Board, at the hour of 4:54 p.m. recessed to reconvene Wednesday, July 15, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Wednesday, July 15, 2015

Angela Cavillo  
Clerk of the Board of Supervisors



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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## **Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 2 Hearing**  
**Room 406, City Hall**  
**Tuesday, July 7, 2015**  
**9:30 AM**

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1042
APPLICANT:	PATEL FAMILY TRUST
PARCEL NO.:	0945 007
PARCEL ADDRESS:	2516 UNION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,639,693.00
APPLICANT'S OPINION:	\$2,784,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1045
APPLICANT:	MOORE, CHARLOTTE
PARCEL NO.:	1593 035
PARCEL ADDRESS:	0680 48TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,639,400.00
APPLICANT'S OPINION:	\$1,065,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1082  
APPLICANT: GILLIAM FAMILY REVOC TRUST  
PARCEL NO.: 0918 0020  
PARCEL ADDRESS: 3420 BAKER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,073,040.00  
APPLICANT'S OPINION: \$1,844,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1083  
APPLICANT: J F HOLDINGS LLC  
PARCEL NO.: 0947 012  
PARCEL ADDRESS: 2758 - 2760 UNION ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,507,599.00  
APPLICANT'S OPINION: \$1,505,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1085  
APPLICANT: HARPER, RICHARD  
PARCEL NO.: 1030 002  
PARCEL ADDRESS: 1717 BAKER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,217,302.00  
APPLICANT'S OPINION: \$1,330,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1087  
APPLICANT: NAZARIAN, PAUL  
PARCEL NO.: 1268 041  
PARCEL ADDRESS: 3570 - 3590 FREDERICK ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,840,482.00  
APPLICANT'S OPINION: \$1,104,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1088  
APPLICANT: WOO REVOCABLE TRUST  
PARCEL NO.: 1276 019  
PARCEL ADDRESS: 0173 - 0175 PARNASSUS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,906,294.00  
APPLICANT'S OPINION: \$1,144,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1089  
APPLICANT: FANG DA CAMINO DEL MAR LLC  
PARCEL NO.: 1307 001P  
PARCEL ADDRESS: 0700 EL CAMINO DEL MAR,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,750,000.00  
APPLICANT'S OPINION: \$3,450,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1091  
APPLICANT: TOY REAL ESTATE INVESTMENT CO. I LLC  
PARCEL NO.: 1411 010  
PARCEL ADDRESS: 2118 - 2120 CLEMENT ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,496,770.00  
APPLICANT'S OPINION: \$2,098,140.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1092  
APPLICANT: LEE FAMILY REVOCABLE TRUST  
PARCEL NO.: 1575 031  
PARCEL ADDRESS: 4139 - 4141 ANZA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,034,738.00  
APPLICANT'S OPINION: \$621,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR



- 12) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2014-1093               |
| APPLICANT:           | AFANASYEVA, TATYANA     |
| PARCEL NO.:          | 1870 026                |
| PARCEL ADDRESS:      | 2025 - 2027 KIRKHAM ST, |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$1,591,914.00          |
| APPLICANT'S OPINION: | \$955,000.00            |
| TAXABLE YEAR:        | 2014                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | REGULAR                 |
| STATUS:              | WITHDRAWN               |
- 13) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-1094        |
| APPLICANT:           | FONG, TONY       |
| PARCEL NO.:          | 1607 017A        |
| PARCEL ADDRESS:      | 0766 38TH AVE,   |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$786,079.00     |
| APPLICANT'S OPINION: | \$471,000.00     |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | WITHDRAWN        |
- 14) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2014-1095                  |
| APPLICANT:           | LEE FAMILY REVOCABLE TRUST |
| PARCEL NO.:          | 1705 013                   |
| PARCEL ADDRESS:      | 1261 - 1263 45TH AVE,      |
| TOPIC:               | Decline in Value           |
| CURRENT ASSESSMENT:  | \$1,585,485.00             |
| APPLICANT'S OPINION: | \$952,000.00               |
| TAXABLE YEAR:        | 2014                       |
| APPEAL TYPE:         | Real Property              |
| ROLL TYPE:           | REGULAR                    |
- 15) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2014-1096                  |
| APPLICANT:           | LEE FAMILY REVOCABLE TRUST |
| PARCEL NO.:          | 2111 014B                  |
| PARCEL ADDRESS:      | 1954 24TH AVE,             |
| TOPIC:               | Decline in Value           |
| CURRENT ASSESSMENT:  | \$801,641.00               |
| APPLICANT'S OPINION: | \$481,000.00               |
| TAXABLE YEAR:        | 2014                       |
| APPEAL TYPE:         | Real Property              |
| ROLL TYPE:           | REGULAR                    |
| STATUS:              | WITHDRAWN                  |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1097  
APPLICANT: LEE, LANCE  
PARCEL NO.: 2641 021  
PARCEL ADDRESS: 0235 EDGEWOOD AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,950,115.00  
APPLICANT'S OPINION: \$1,770,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1098  
APPLICANT: PTACEK, LOUIS  
PARCEL NO.: 2817 006  
PARCEL ADDRESS: 0036 VENTURA AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,831,296.00  
APPLICANT'S OPINION: \$1,099,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1099  
APPLICANT: PHAM, TRINH  
PARCEL NO.: 3049 028  
PARCEL ADDRESS: 0055 SAINT ELMO WAY,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,268,087.00  
APPLICANT'S OPINION: \$1,961,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
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### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 3 Hearing  
Room 406, City Hall  
Wednesday, July 8, 2015  
9:30 AM

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- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0880
APPLICANT:	PEREZ, GEORGE
PARCEL NO.:	5384C008A
PARCEL ADDRESS:	0195 TOPEKA AVE,
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$55,000.00
APPLICANT'S OPINION:	\$20,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0323
APPLICANT:	GUTIERREZ, NELSON
PARCEL NO.:	6250 007
PARCEL ADDRESS:	624 VISITACION AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$711,000.00
APPLICANT'S OPINION:	\$650,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0431  
APPLICANT: MARWELL, EVAN  
PARCEL NO.: 1355 044  
PARCEL ADDRESS: 0006 PRESIDIO TER,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$11,842,416.00  
APPLICANT'S OPINION: \$8,138,295.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0542  
APPLICANT: MITCHELL, GLADYNE  
PARCEL NO.: 0601C004  
PARCEL ADDRESS: 2000 WASHINGTON ST, #004  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,082,268.00  
APPLICANT'S OPINION: \$7,200,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0798  
APPLICANT: SHAH, ASHISH  
PARCEL NO.: 0586 002A  
PARCEL ADDRESS: 2511 STEINER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,590,332.00  
APPLICANT'S OPINION: \$3,800,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0902  
APPLICANT: CHOULI, SAM  
PARCEL NO.: 6272 050  
PARCEL ADDRESS: 4815 MISSION ST, #103  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$500,000.00  
APPLICANT'S OPINION: \$43,548.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

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\* Public comment will be taken on every item on the agenda.





**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Wednesday, July 8, 2015, at 9:30 a.m.

Present: Anne Ferrel, Joyce Lewis and Shawn Ridgell

Quorum present

Chairperson: Shawn Ridgell, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll year being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0323	Nelson Gutierrez	Submitted
2014-0798	Ashish Shah	Submitted

At the hour of 11:09 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 11:25 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0323	Nelson Gutierrez	A.V. Lowered (Board)
2014-0798	Ashish Shah	Denied

The following listed applicant for change in the assessed valuation of property affecting the 2014 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0902	Sam Chouli	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0880	George Perez	Withdrawn
2014-0431	Evan Marwell	Postponed
2014-0542	Gladys Mitchell	Postponed

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There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene Thursday, July 9, 2015, at 1:30 p.m.

Daniel Suguitan  
Assessment Appeals Board Clerk

A handwritten signature in cursive script, appearing to read "Dawn Duran".

Dawn Duran  
Administrator

Approved by the Board on Monday, July 13, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## **Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 3 Hearing**  
**Room 406, City Hall**  
**Thursday, July 9, 2015**  
**1:30 PM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3876
APPLICANT:	HO, EDDY
PARCEL NO.:	1734 022
PARCEL ADDRESS:	1278 - 1280 17TH AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,205,000.00
APPLICANT'S OPINION:	\$960,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1006
APPLICANT:	SHACKELFORD, KEITH
PARCEL NO.:	4038 002
PARCEL ADDRESS:	0324 MISSISSIPPI ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,478,215.00
APPLICANT'S OPINION:	\$1,250,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED  
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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2014-1014         |
| APPLICANT:           | LAM, LINDA        |
| PARCEL NO.:          | 7148 012G         |
| PARCEL ADDRESS:      | 0273 SAGAMORE ST, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$512,113.00      |
| APPLICANT'S OPINION: | \$487,000.00      |
| TAXABLE YEAR:        | 2014              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
- 5) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-1015        |
| APPLICANT:           | DENCE, AARON     |
| PARCEL NO.:          | 2646 044         |
| PARCEL ADDRESS:      | 0041 SATURN ST,  |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,005,600.00   |
| APPLICANT'S OPINION: | \$875,000.00     |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 6) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-1023        |
| APPLICANT:           | WISE, MELANIE    |
| PARCEL NO.:          | 1935 035         |
| PARCEL ADDRESS:      | 1640 09TH AVE,   |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,350,000.00   |
| APPLICANT'S OPINION: | \$1,100,000.00   |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 7) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-1132        |
| APPLICANT:           | LI, JONATHAN     |
| PARCEL NO.:          | 1864 001H        |
| PARCEL ADDRESS:      | 1527 18TH AVE,   |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,042,322.00   |
| APPLICANT'S OPINION: | \$885,000.00     |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |

## **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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## **Lobbyist Registration and Reporting Requirements**

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**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Thursday, July 9, 2015, at 1:33 p.m.

Present: Ed Campaña, James Reynolds and Joseph Tham

Quorum present

Chairperson: Ed Campaña, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll year being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1006	Keith Shackelford	Submitted
2014-1015	Aaron Dence	Submitted

At the hour of 2:30 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 2:35 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1006	Keith Shackelford	A.V. Lowered (Board)
2014-1015	Aaron Dence	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1014	Linda Lam	Denied-No Show
2014-1023	Melanie Wise	Denied-No Show
2014-1132	Jonathan Li	Denied-No Show

The following listed applicant for change in the assessed valuation of property affecting the 2012 assessment roll year having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3876	Eddy Ho	Withdrawn

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There being no further business, the Board, at the hour of 2:37 p.m., recessed to reconvene Monday, July 13, 2015, at 9:30 a.m.

Daniel Suguitan  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran", written in a cursive style.

Dawn Duran  
Administrator

Approved by the Board on Friday, July 17, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 3 Hearing

Room 406, City Hall

Monday, July 13, 2015

9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1983  
APPLICANT: GREEN, FRANK  
PARCEL NO.: 3647 026  
PARCEL ADDRESS: 0223 - 0227 FAIR OAKS ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,665,591.00  
APPLICANT'S OPINION: \$1,600,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0877  
APPLICANT: HUDSON, WILLIAM  
PARCEL NO.: 0973 001  
PARCEL ADDRESS: 0007 PRESIDIO AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,688,760.00  
APPLICANT'S OPINION: \$4,348,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

DATE POSTED  
JUL 09 2015  
Assessment Appeals Board

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- 4) Hearing, discussion, and possible action involving:
- |                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2014-1241          |
| APPLICANT:           | SUKHOVNIN, ANNA    |
| PARCEL NO.:          | 3735 102           |
| PARCEL ADDRESS:      | 0246 02ND ST, #903 |
| TOPIC:               | Decline in Value   |
| CURRENT ASSESSMENT:  | \$941,998.00       |
| APPLICANT'S OPINION: | \$900,000.00       |
| TAXABLE YEAR:        | 2014               |
| APPEAL TYPE:         | Real Property      |
| ROLL TYPE:           | REGULAR            |
- 5) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2014-1251               |
| APPLICANT:           | WONG, KARENA            |
| PARCEL NO.:          | 6246 018                |
| PARCEL ADDRESS:      | 0266 - 0268 LELAND AVE, |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$722,701.00            |
| APPLICANT'S OPINION: | \$600,000.00            |
| TAXABLE YEAR:        | 2014                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | REGULAR                 |
| STATUS:              | POSTPONED               |
- 6) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-1256        |
| APPLICANT:           | OSWALD, MARGARET |
| PARCEL NO.:          | 0150 020         |
| PARCEL ADDRESS:      | 1059 VALLEJO ST, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$4,808,921.00   |
| APPLICANT'S OPINION: | \$3,600,000.00   |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | POSTPONED        |
- 7) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2014-2317                                     |
| APPLICANT:           | LEE, JACK                                     |
| PARCEL NO.:          | 0087 007B                                     |
| PARCEL ADDRESS:      | 486 - 490 FILBERT ST,                         |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$780,784.00                                  |
| APPLICANT'S OPINION: | \$648,796.00                                  |
| TAXABLE YEAR:        | 2013  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |

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**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Monday, July 13, 2015, at 9:35 a.m.

Present: Angela Cheung, Shawn Ridgell and Mike Slattery

Quorum present

Chairperson: Shawn Ridgell, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll year being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0877	William Hudson	Submitted
2014-1241	Anna Sukhovnin	Submitted

At the hour of 10:31 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 10:38 a.m. and took certain action, as specified under this date, on the original of the respective applications:


<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0877	William Hudson	Denied
2014-1241	Anna Sukhovnin	Denied

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1983	Frank Green	Withdrawn
2014-1251	Karena Wong	Postponed
2014-1256	Margaret Oswald	Postponed
2014-2317	Jack Lee	Withdrawn

There being no further business, the Board, at the hour of 10:40 a.m., recessed to reconvene Wednesday, July 15, 2015, at 1:30 p.m.

Daniel Suguitan  
Assessment Appeals Board Clerk

  
Dawn Duran  
Administrator

Approved by the Board on Wednesday, August 12, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Monday, July 13, 2015  
1:30 PM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5427  
APPLICANT: BOHEMIAN CLUB  
PARCEL NO.: 2010901142  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$5,435,950.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2007  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5428  
APPLICANT: BOHEMIAN CLUB  
PARCEL NO.: 2010901141  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$5,435,950.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5429  
APPLICANT: BOHEMIAN CLUB  
PARCEL NO.: 2010901140  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$5,435,950.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5430  
APPLICANT: BOHEMIAN CLUB  
PARCEL NO.: 2010990187  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$5,435,950.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5502  
APPLICANT: BOHEMIAN CLUB  
PARCEL NO.: 0297 007  
PARCEL ADDRESS: 0624 TAYLOR ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$15,647,122.00  
APPLICANT'S OPINION: \$10,067,080.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2517  
APPLICANT: BOHEMIAN CLUB  
PARCEL NO.: 0297 007  
PARCEL ADDRESS: 0624 TAYLOR ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$15,442,493.00  
APPLICANT'S OPINION: \$5,794,552.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR



8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0067  
APPLICANT: MOGANNAM, AMIR  
PARCEL NO.: 6577 006  
PARCEL ADDRESS: 1480 - 1482 GUERRERO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,333,327.00  
APPLICANT'S OPINION: \$720,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1443  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2013215958  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$9,526,473.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1445  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2013212539  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$4,565,796.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3029  
APPLICANT: BOHEMIAN CLUB  
PARCEL NO.: 2013520021  
PARCEL ADDRESS: 0624 TAYLOR ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$10,808,151.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0015  
APPLICANT: ALL REAL PROPERTY, INC.  
PARCEL NO.: 0598 009  
PARCEL ADDRESS: 1900 VAN NESS AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$8,995,000.00  
APPLICANT'S OPINION: \$3,400,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0061  
APPLICANT: VOTRUBA, JOHN  
PARCEL NO.: 0106 038  
PARCEL ADDRESS: 0218 UNION ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,704,236.00  
APPLICANT'S OPINION: \$2,633,690.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0062  
APPLICANT: STERLING INVESTMENTS, LLC  
PARCEL NO.: 0622 021  
PARCEL ADDRESS: 1776 SACRAMENTO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,302,604.00  
APPLICANT'S OPINION: \$1,200,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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Pamawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
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\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, July 13, 2015 at 1:30 p.m.

Present: Diane Robinson, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-5427	Bohemian Club	Continued for 60 days
2010-5428	Bohemian Club	Continued for 60 days
2010-5429	Bohemian Club	Continued for 60 days
2010-5430	Bohemian Club	Continued for 60 days
2011-5502	Bohemian Club	Continued for 60 days
2012-2517	Bohemian Club	Continued for 60 days
2013-3029	Bohemian Club	Continued for 60 days

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0067	Amir Mogannam	Postponed
2013-1443	Blackrock Institutional Trust	Withdrawn
2013-1445	Blackrock Institutional Trust	Withdrawn
2014-0015	All Real Property, Inc.	Postponed
2014-0061	John Votruba	Withdrawn
2014-0062	Sterling Investments, LLC	Postponed

There being no further business, the Board, at the hour of 4:06 p.m., recessed to reconvene Wednesday, July 14, 2015, at 9:30 a.m.

Alistair Gibson  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Wednesday, July 15, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Tuesday, July 14, 2015  
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2010-2657  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2010701232  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,387.00  
APPLICANT'S OPINION: \$639.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2010-2658  
APPLICANT: COMCAST OF CALIFORNIA  
PARCEL NO.: 2010702232  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$143,059.00  
APPLICANT'S OPINION: \$14,306.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2010-2659  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2010700889  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$83,202,899.00  
APPLICANT'S OPINION: \$8,320,290.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2010-2660  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2010700943  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,652.00  
APPLICANT'S OPINION: \$166.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4941  
APPLICANT: COMCAST OF CALIFORNIA  
PARCEL NO.: 2011702121  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$144,136.00  
APPLICANT'S OPINION: \$14,414.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4942  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2011700843  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$83,829,417.00  
APPLICANT'S OPINION: \$8,382,342.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR



8) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4943  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2011700895  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,664.00  
APPLICANT'S OPINION: \$166.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4944  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2011701176  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,435.00  
APPLICANT'S OPINION: \$646.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2780  
APPLICANT: COMCAST OF CALIFORNIA  
PARCEL NO.: 2012702109  
PARCEL ADDRESS: TRE.ISL.CABLE SERVICE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$147,019.00  
APPLICANT'S OPINION: \$73,510.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2783  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2012700848  
PARCEL ADDRESS: VARIOUS SITES IN CITY,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$85,506,005.00  
APPLICANT'S OPINION: \$42,753,003.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2786  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2012700900  
PARCEL ADDRESS: TWIN PEAKS,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,698.00  
APPLICANT'S OPINION: \$850.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2789  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2012701181  
PARCEL ADDRESS: SAN FRANCISCO SUMMIT RESERVOIR,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,564.00  
APPLICANT'S OPINION: \$3,282.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2844  
APPLICANT: COMCAST OF CALIFORNIA  
PARCEL NO.: 2013702036  
PARCEL ADDRESS: TRE.ISL.CABLE SERVICE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$147,019.00  
APPLICANT'S OPINION: \$73,510.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2845  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2013700831  
PARCEL ADDRESS: VARIOUS SITES IN CITY,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$87,216,125.00  
APPLICANT'S OPINION: \$43,608,063.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2846  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2013700881  
PARCEL ADDRESS: TWIN PEAKS,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,698.00  
APPLICANT'S OPINION: \$849.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2847  
APPLICANT: TELEVISION SIGNAL CORPORATION  
PARCEL NO.: 2013701147  
PARCEL ADDRESS: SAN FRANCISCO SUMMIT RESERVOIR,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,695.00  
APPLICANT'S OPINION: \$3,348.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, July 14, 2015 at 9:36 a.m.

Present: Diane Robinson, Joseph Tham and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

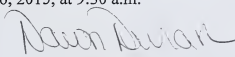
The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2659	Television Signal Corp.	Verbal Stipulation Approved
2011-4942	Television Signal Corp.	Verbal Stipulation Approved
2012-2783	Television Signal Corp.	Verbal Stipulation Approved
2013-2845	Television Signal Corp.	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2657	Television Signal Corp.	Withdrawn at hearing
2010-2658	Comcast of California	Withdrawn at hearing
2010-2660	Television Signal Corp.	Withdrawn at hearing
2011-4941	Comcast of California	Withdrawn at hearing
2011-4943	Television Signal Corp.	Withdrawn at hearing
2011-4944	Television Signal Corp.	Withdrawn at hearing
2012-2780	Comcast of California	Withdrawn at hearing
2012-2786	Television Signal Corp.	Withdrawn at hearing
2012-2789	Television Signal Corp.	Withdrawn at hearing
2013-2844	Comcast of California	Withdrawn at hearing
2013-2846	Television Signal Corp.	Withdrawn at hearing
2013-2847	Television Signal Corp.	Withdrawn at hearing

There being no further business, the Board, at the hour of 11:03 a.m., recessed to reconvene Thursday, July 16, 2015, at 9:30 a.m.

  
Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on July 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**NOTICE OF CLOSED SESSION MEETING**

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING  
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL  
WEDNESDAY, JULY 15, 2015  
8:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1. Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session to review and finalize the Board's findings for the below listed appeal application. (pursuant to Revenue and Taxation code sections 1605.4):

A. APPLICATION:	2013-1402
APPLICANT:	Avalonbay Communities
PARCEL NO.:	8705 006
PARCEL ADDRESS:	353-383 King Street,
TOPIC:	Base Year/Completion of New Construction
CURRENT ASSESSMENT:	\$154,627,824.00
APPLICANT'S OPINION:	\$118,000,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

**翻譯 必須在會議前最少四十八小時提出要求  
訪電 (415) 554-7719**



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, July 15, 2015, at 8:30 a.m.

Present: Jeff Morris, Diane Robinson and Eugene Valla

Quorum present

Chairperson: Jeff Morris, Presiding

With no public present for comment, the Board went into closed session at the hour of 8:33 a.m. to review, edit and take possible action on the findings of fact requested by the applicant for the below listed application.

At the hour of 9:02 a.m. the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1402	Avalonbay Communities	The Board issued its findings of fact for the decision that was previously announced on March 17, 2015.

There being no further business, the Board, at the hour of 9:06 a.m. recessed to reconvene Thursday, July 16, 2015, at 9:30 a.m.

Alistair Gibson  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on July 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Wednesday, July 15, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0775
APPLICANT:	LARIZADEH, MAHMOUD
PARCEL NO.:	3522 054
PARCEL ADDRESS:	0070 13TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,647,974.00
APPLICANT'S OPINION:	\$1,750,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2576
APPLICANT:	BARTH, ALICE REVOCABLE TRUST
PARCEL NO.:	2612 024
PARCEL ADDRESS:	2448 - 2454 15TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,147,602.00
APPLICANT'S OPINION:	\$900,216.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

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JUL 09 2015  
Assessment Appeals Board

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JUL 10 2015

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2577  
APPLICANT: BARTH, ALICE REVOCABLE TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,170,548.00  
APPLICANT'S OPINION: \$900,216.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2578  
APPLICANT: BARTH, ALICE REVOCABLE TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,193,951.00  
APPLICANT'S OPINION: \$900,216.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2579  
APPLICANT: BARTH, ALICE REVOCABLE TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,191,120.00  
APPLICANT'S OPINION: \$900,216.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2580  
APPLICANT: BARTH, ALICE REVOCABLE TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,200,085.00  
APPLICANT'S OPINION: \$900,216.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2581  
APPLICANT: BARTH, ALICE REVOCABLE TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,349,689.00  
APPLICANT'S OPINION: \$900,216.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2582  
APPLICANT: BARTH, ALICE REVOCABLE TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,376,674.00  
APPLICANT'S OPINION: \$900,216.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2583  
APPLICANT: BARTH, ALICE REVOCABLE TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,481,279.00  
APPLICANT'S OPINION: \$901,478.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2585  
APPLICANT: KULKARNI, MANDAR  
PARCEL NO.: 7119 027  
PARCEL ADDRESS: 0122V ARCH ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$100,000.00  
APPLICANT'S OPINION: \$70,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2586  
APPLICANT: LUCERO, ELBA FAMILY TRUST  
PARCEL NO.: 3617 025  
PARCEL ADDRESS: 3382 - 3384 22ND ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,320,000.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2608  
APPLICANT: MANDEL, WILLIAM  
PARCEL NO.: 6604 038  
PARCEL ADDRESS: 647 DUNCAN ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,200,000.00  
APPLICANT'S OPINION: \$873,500.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.





**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, July 15, 2015, at 9:30 a.m.

Present: John Lee, Louisa Mendoza and Yosef Tahbazof

Quorum present

Chairperson: Yosef Tahbazof, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2011 Assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2608	William Mandel	Submitted

At the hour of 10:10 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 10:22 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2608	William Mandel	A. V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0775	Mahmoud Larizadeh	Withdrawn
2014-2576	Barth, Alice Revocable Trust	Postponed
2014-2577	Barth, Alice Revocable Trust	Postponed
2014-2578	Barth, Alice Revocable Trust	Postponed
2014-2579	Barth, Alice Revocable Trust	Postponed
2014-2580	Barth, Alice Revocable Trust	Postponed
2014-2581	Barth, Alice Revocable Trust	Postponed
2014-2582	Barth, Alice Revocable Trust	Postponed
2014-2583	Barth, Alice Revocable Trust	Postponed
2014-2585	Mandar Kulkarni	Withdrawn
2014-2586	Lucero, Elba Family Trust	Postponed

There being no further business, the Board, at the hour of 10:25 a.m., recessed to reconvene Monday, July 20, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" and last name "Duran" clearly distinguishable.

Dawn Duran  
Administrator

Approved by the Board on Thursday, July 23, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 3 Hearing

Room 406, City Hall  
Wednesday, July 15, 2015  
1:30 PM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0770  
APPLICANT: FARUKH, ABU  
PARCEL NO.: 0168 026  
PARCEL ADDRESS: 0026 THE EMBARCADERO, #26  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,270,008.00  
APPLICANT'S OPINION: \$1,100,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0954  
APPLICANT: WONG, EDMUND  
PARCEL NO.: 2936A034  
PARCEL ADDRESS: 0087 ROCKWOOD CT,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,200,000.00  
APPLICANT'S OPINION: \$1,050,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

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- 4) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2014-0992            |
| APPLICANT:           | SANTILLAN, JUVENTINO |
| PARCEL NO.:          | 7092 090             |
| PARCEL ADDRESS:      | 0206 LOBOS ST,       |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$735,170.00         |
| APPLICANT'S OPINION: | \$625,000.00         |
| TAXABLE YEAR:        | 2014                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
- 5) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-0993        |
| APPLICANT:           | HARRISON, DAVID  |
| PARCEL NO.:          | 1342 017         |
| PARCEL ADDRESS:      | 0010 17TH AVE,   |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$3,009,936.00   |
| APPLICANT'S OPINION: | \$2,300,000.00   |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 6) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-0995        |
| APPLICANT:           | DOHERTY, PATRICK |
| PARCEL NO.:          | 5340 024         |
| PARCEL ADDRESS:      | 1506 REVERE AVE, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$907,982.00     |
| APPLICANT'S OPINION: | \$450,000.00     |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 7) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-2372                                  |
| APPLICANT:           | NGUYEN, KIM                                |
| PARCEL NO.:          | 6916 010                                   |
| PARCEL ADDRESS:      | 456 URBANO DR,                             |
| TOPIC:               | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT:  | \$545,000.00                               |
| APPLICANT'S OPINION: | \$367,000.00                               |
| TAXABLE YEAR:        | 2013                                       |
| APPEAL TYPE:         | Real Property                              |
| ROLL TYPE:           | SUPPLEMENTAL                               |
| STATUS:              | POSTPONED                                  |

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**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Wednesday, July 15, 2015, at 1:30 p.m.

Present: Anne Ferrel, James Reynolds and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll year being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0770	Abu Farukh	Submitted
2014-0993	David Harrison	Submitted

At the hour of 3:02 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 3:20 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0770	Abu Farukh	Denied
2014-0993	David Harrison	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0992	Juventino Santillan	Denied-No Show
2014-0995	Patrick Doherty	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0954	Edmund Wong	Postponed
2014-2372	Kim Nguyen	Postponed

There being no further business, the Board, at the hour of 3:22 p.m., recessed to reconvene Friday, July 17, 2015, at 9:30 a.m.

Daniel Suguitan  
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first and last names being more prominent.

Dawn Duran  
Administrator

Approved by the Board on Wednesday, August 12, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Thursday, July 16, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0290
APPLICANT:	GOLDEN PIG PROPERTIES, INC.
PARCEL NO.:	3751 420
PARCEL ADDRESS:	0766 HARRISON ST, #1
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$250,000.00
APPLICANT'S OPINION:	\$149,343.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0292
APPLICANT:	GOLDEN PIG PROPERTIES, INC.
PARCEL NO.:	3751 423
PARCEL ADDRESS:	0766 HARRISON ST, #4
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$71,600.00
APPLICANT'S OPINION:	\$42,868.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0294  
APPLICANT: GOLDEN PIG PROPERTIES, INC.  
PARCEL NO.: 3751 421  
PARCEL ADDRESS: 0766 HARRISON ST, #2  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$200,800.00  
APPLICANT'S OPINION: \$120,232.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0296  
APPLICANT: GOLDEN PIG PROPERTIES, INC.  
PARCEL NO.: 3751 422  
PARCEL ADDRESS: 0766 HARRISON ST, #3  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$180,820.00  
APPLICANT'S OPINION: \$108,268.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0298  
APPLICANT: GOLDEN PIG PROPERTIES, INC.  
PARCEL NO.: 3751 424  
PARCEL ADDRESS: 0766 HARRISON ST, #5  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$491,510.00  
APPLICANT'S OPINION: \$294,299.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0914  
APPLICANT: SIXTH & BRYANT LLC  
PARCEL NO.: 3760 026  
PARCEL ADDRESS: 0489 06TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,933,321.00  
APPLICANT'S OPINION: \$1,500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0915  
APPLICANT: SIXTH & BRYANT LLC  
PARCEL NO.: 3760 026A  
PARCEL ADDRESS: 0489 06TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,159,988.00  
APPLICANT'S OPINION: \$900,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1355  
APPLICANT: WILKES BASHFORD  
PARCEL NO.: 2013216005  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$6,069,461.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2346  
APPLICANT: WESTLAKE MONTGOMERY OFFICE, LLC  
PARCEL NO.: 0163 005  
PARCEL ADDRESS: 0909 MONTGOMERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$30,459,314.00  
APPLICANT'S OPINION: \$9,137,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2795  
APPLICANT: CHARLES SCHWAB & CO., INC. C/O KEVIN KEANE  
PARCEL NO.: 2013212737  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$68,862,512.00  
APPLICANT'S OPINION: \$34,431,256.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2796
APPLICANT:	CHARLES SCHWAB & CO., INC. C/O KEVIN KEANE
PARCEL NO.:	2013123469
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$21,246,075.00
APPLICANT'S OPINION:	\$10,623,038.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

## JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

JUL 29 2015

## ASSESSMENT APPEALS BOARD

SAN FRANCISCO  
PUBLIC LIBRARY

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, July 16, 2015 at 9:32 a.m.

Present: Jeffrey Morris, Eugene Valla and Mark Watts

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting the base year roll value having not been present for the hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0290	Golden Pig Properties, Inc.	Denied for Lack of Appearance
2013-0292	Golden Pig Properties, Inc.	Denied for Lack of Appearance
2013-0294	Golden Pig Properties, Inc.	Denied for Lack of Appearance
2013-0296	Golden Pig Properties, Inc.	Denied for Lack of Appearance
2013-0298	Golden Pig Properties, Inc.	Denied for Lack of Appearance

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for the hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0914	Sixth & Bryant, LLC	Withdrawn
2013-0915	Sixth & Bryant, LLC	Withdrawn
2013-1355	Wilkes Bashford	Withdrawn
2013-2346	Westlake Montgomery Office	Withdrawn
2013-2795	Charles Schwab & Co., Inc.	Withdrawn
2013-2796	Charles Schwab & Co., Inc.	Withdrawn

There being no further business, the Board, at the hour of 9:43 a.m., recessed to reconvene Friday, July 17, 2015, at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Friday, July 24, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 3 Hearing  
Room 406, City Hall  
Friday, July 17, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0245
APPLICANT:	OLESON TAYLOR LLC
PARCEL NO.:	0190 011
PARCEL ADDRESS:	1308 - 1312 TAYLOR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,558,183.00
APPLICANT'S OPINION:	\$1,820,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1465
APPLICANT:	LEVINSON, ARNOLD
PARCEL NO.:	1198 015
PARCEL ADDRESS:	1652 HAYES ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,340,127.00
APPLICANT'S OPINION:	\$1,750,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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JUL 10 2015

- 4) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2014-1478         |
| APPLICANT:           | OSTROVSKIY, YEFIM |
| PARCEL NO.:          | 2323 003          |
| PARCEL ADDRESS:      | 2227 26TH AVE,    |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$1,456,255.00    |
| APPLICANT'S OPINION: | \$1,350,000.00    |
| TAXABLE YEAR:        | 2014              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
- 5) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2014-1480                  |
| APPLICANT:           | PEMINGTON HOLDINGS LIMITED |
| PARCEL NO.:          | 0215 042                   |
| PARCEL ADDRESS:      | 1340 - C000 CLAY ST, #602  |
| TOPIC:               | Decline in Value           |
| CURRENT ASSESSMENT:  | \$2,650,000.00             |
| APPLICANT'S OPINION: | \$1,800,000.00             |
| TAXABLE YEAR:        | 2014                       |
| APPEAL TYPE:         | Real Property              |
| ROLL TYPE:           | REGULAR                    |
- 6) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-1482        |
| APPLICANT:           | REISFIELD, DEREK |
| PARCEL NO.:          | 1303 010         |
| PARCEL ADDRESS:      | 0050 SCENIC WAY, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$4,094,539.00   |
| APPLICANT'S OPINION: | \$3,650,000.00   |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 7) Hearing, discussion, and possible action involving:
- |                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2014-1492          |
| APPLICANT:           | VERDAR LIMITED     |
| PARCEL NO.:          | 0215 044           |
| PARCEL ADDRESS:      | 1340 CLAY ST, #701 |
| TOPIC:               | Decline in Value   |
| CURRENT ASSESSMENT:  | \$1,770,000.00     |
| APPLICANT'S OPINION: | \$1,400,000.00     |
| TAXABLE YEAR:        | 2014               |
| APPEAL TYPE:         | Real Property      |
| ROLL TYPE:           | REGULAR            |



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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing  
Room 406, City Hall  
Friday, July 17, 2015  
1:30 PM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:
  - APPLICATION: 2010-5199
  - APPLICANT: BLUE JEANS EQUITIES WEST
  - PARCEL NO.: 0084 008
  - PARCEL ADDRESS: 1265 BATTERY ST,
  - TOPIC: Pre-Hearing Conference
  - CURRENT ASSESSMENT: \$18,013,829.00
  - APPLICANT'S OPINION: \$5,403,000.00
  - TAXABLE YEAR: 2008
  - APPEAL TYPE: Real Property
  - ROLL TYPE: ESCAPE
  - STATUS: WITHDRAWN
- 3) Hearing, discussion, and possible action involving:

- APPLICATION: 2011-1441
- APPLICANT: LINCOLN ASB BUSH, LLC
- PARCEL NO.: 0269 028
- PARCEL ADDRESS: 0445 SITUS TO BE ASSIGNED ST,
- TOPIC: Pre-Hearing Conference
- CURRENT ASSESSMENT: \$63,748,610.00
- APPLICANT'S OPINION: \$21,000,000.00
- TAXABLE YEAR: 2011
- APPEAL TYPE: Real Property
- ROLL TYPE: REGULAR

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- 4) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2011-1558                |
| APPLICANT:           | PEGGY FIELD FAMILY LP    |
| PARCEL NO.:          | 3788 010                 |
| PARCEL ADDRESS:      | 0148 - 0154 TOWNSEND ST, |
| TOPIC:               | Pre-Hearing Conference   |
| CURRENT ASSESSMENT:  | \$6,869,139.00           |
| APPLICANT'S OPINION: | \$4,000,000.00           |
| TAXABLE YEAR:        | 2011                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
- 5) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2011-3915              |
| APPLICANT:           | INNSBRUCK LP           |
| PARCEL NO.:          | 0108 007               |
| PARCEL ADDRESS:      | 1160 BATTERY ST,       |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$65,631,699.00        |
| APPLICANT'S OPINION: | \$19,688,000.00        |
| TAXABLE YEAR:        | 2011                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
- 6) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2011-3916              |
| APPLICANT:           | INNSBRUCK LP           |
| PARCEL NO.:          | 0085 048               |
| PARCEL ADDRESS:      | 1355 SANSOME ST,       |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$19,987,059.00        |
| APPLICANT'S OPINION: | \$5,996,000.00         |
| TAXABLE YEAR:        | 2011                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
- 7) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2011-5137              |
| APPLICANT:           | ELSINEITTI, JOSEPH     |
| PARCEL NO.:          | 2011990112             |
| PARCEL ADDRESS:      |                        |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$346,535.00           |
| APPLICANT'S OPINION: | \$0.00                 |
| TAXABLE YEAR:        | 2011                   |
| APPEAL TYPE:         | Personal Property      |
| ROLL TYPE:           | REGULAR                |

- 8) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2012-2607                     |
| APPLICANT:           | LINCOLN ASB BUSH, LLC         |
| PARCEL NO.:          | 0269 028                      |
| PARCEL ADDRESS:      | 0445 SITUS TO BE ASSIGNED ST, |
| TOPIC:               | Pre-Hearing Conference        |
| CURRENT ASSESSMENT:  | \$65,023,582.00               |
| APPLICANT'S OPINION: | \$50,000,000.00               |
| TAXABLE YEAR:        | 2012                          |
| APPEAL TYPE:         | Real Property                 |
| ROLL TYPE:           | REGULAR                       |
- 9) Hearing, discussion, and possible action involving:
- |                      |                                 |
|----------------------|---------------------------------|
| APPLICATION:         | 2012-3363                       |
| APPLICANT:           | PRINCIPAL REAL ESTATE INVESTORS |
| PARCEL NO.:          | 3717 021                        |
| PARCEL ADDRESS:      | 0150 SPEAR ST,                  |
| TOPIC:               | Pre-Hearing Conference          |
| CURRENT ASSESSMENT:  | \$149,019,357.00                |
| APPLICANT'S OPINION: | \$100,000,000.00                |
| TAXABLE YEAR:        | 2012                            |
| APPEAL TYPE:         | Real Property                   |
| ROLL TYPE:           | REGULAR                         |
- 10) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2012-3559              |
| APPLICANT:           | INNSBRUCK LP           |
| PARCEL NO.:          | 0085 048               |
| PARCEL ADDRESS:      | 1355 SANSOME ST,       |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$20,386,795.00        |
| APPLICANT'S OPINION: | \$6,116,000.00         |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
| STATUS:              | WITHDRAWN              |
- 11) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2012-3561              |
| APPLICANT:           | INNSBRUCK LP           |
| PARCEL NO.:          | 0108 007               |
| PARCEL ADDRESS:      | 1160 BATTERY ST,       |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$66,944,327.00        |
| APPLICANT'S OPINION: | \$20,081,000.00        |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
| STATUS:              | WITHDRAWN              |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3813  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 3777 045  
PARCEL ADDRESS: 0598 BRANNAN ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$10,488,105.00  
APPLICANT'S OPINION: \$2,125,100.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1255  
APPLICANT: RREEF AMERICA REIT II CORP RRR  
PARCEL NO.: 3910 001  
PARCEL ADDRESS: 0002 - 0098 HENRY ADAMS ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$60,012,580.00  
APPLICANT'S OPINION: \$29,160,223.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1256  
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF  
PARCEL NO.: 3910 005  
PARCEL ADDRESS:  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,620,245.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1257  
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF  
PARCEL NO.: 3910 006  
PARCEL ADDRESS: 0000 V,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,543.00  
APPLICANT'S OPINION: \$4,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1258  
APPLICANT: RREEF AMERICA REIT II CORP RRR  
PARCEL NO.: 3915 001  
PARCEL ADDRESS: 0101 HENRY ADAMS ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$16,794,122.00  
APPLICANT'S OPINION: \$8,044,159.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1259  
APPLICANT: RREEF AMERICA REIT II CORP RRR  
PARCEL NO.: 3915 002  
PARCEL ADDRESS: 0101 HENRY ADAMS ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$16,749,963.00  
APPLICANT'S OPINION: \$8,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1260  
APPLICANT: RREEF AMERICA REIT II CORP RRR  
PARCEL NO.: 3915 003  
PARCEL ADDRESS: 0101 HENRY ADAMS ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$16,749,963.00  
APPLICANT'S OPINION: \$8,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1261  
APPLICANT: RREEF AMERICA REIT II CORP RRR  
PARCEL NO.: 3915 004  
PARCEL ADDRESS: 0101 HENRY ADAMS ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$16,749,963.00  
APPLICANT'S OPINION: \$8,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1262  
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF  
PARCEL NO.: 3916 002  
PARCEL ADDRESS: 0102 HENRY ADAMS ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$9,018,002.00  
APPLICANT'S OPINION: \$4,500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1334  
APPLICANT: SAFEWAY, INC.  
PARCEL NO.: 1691 019  
PARCEL ADDRESS: 0850 LA PLAYA,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$23,663,734.00  
APPLICANT'S OPINION: \$12,142,776.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1928  
APPLICANT: 650 CALIFORNIA STREET, LLC  
PARCEL NO.: 0241 025  
PARCEL ADDRESS: 0636 - 0650 CALIFORNIA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$326,399,453.00  
APPLICANT'S OPINION: \$97,910,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2757  
APPLICANT: 11TH STREET PROPERTY LLC  
PARCEL NO.: 3757 002  
PARCEL ADDRESS: 0444 08TH ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$5,923,967.00  
APPLICANT'S OPINION: \$4,400,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR



24) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2758  
APPLICANT: UES PROPERTIES LLC  
PARCEL NO.: 3757 005  
PARCEL ADDRESS: 0470 - 0486 08TH ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,999,813.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2759  
APPLICANT: UES PROPERTIES LLC  
PARCEL NO.: 3757 011  
PARCEL ADDRESS: 0073 CONVERSE ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,057,689.00  
APPLICANT'S OPINION: \$600,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2973  
APPLICANT: PEGGY FIELD FAMILY LP  
PARCEL NO.: 3788 010  
PARCEL ADDRESS: 0148 - 0154 TOWNSEND ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,952,633.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

27) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2974  
APPLICANT: PEGGY FIELD FAMILY LP  
PARCEL NO.: 3788 010  
PARCEL ADDRESS: 0148 - 0154 TOWNSEND ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,948,005.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

28) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2979  
APPLICANT: BOARD OF CAMP & RETREAT MINISTRIES  
PARCEL NO.: 1253 047  
PARCEL ADDRESS: 1525 WALLER ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$4,799,988.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3171  
APPLICANT: SF 267 GREEN STREET, LLC  
PARCEL NO.: 0134 029  
PARCEL ADDRESS: 0239V GREEN ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,811,520.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

30) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3173  
APPLICANT: SF 267 GREEN STREET, LLC  
PARCEL NO.: 0134 031  
PARCEL ADDRESS: 0231V GREEN ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,958,400.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

31) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3175  
APPLICANT: SF 267 GREEN STREET, LLC  
PARCEL NO.: 0134 030  
PARCEL ADDRESS: 0235V GREEN ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,126,080.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

32) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3214  
APPLICANT: TG & FAMILY ASSOCIATES LLC  
PARCEL NO.: 0804 005  
PARCEL ADDRESS: 0800 - 0802 HAYES ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,248,000.00  
APPLICANT'S OPINION: \$750,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

33) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3215  
APPLICANT: TG & FAMILY ASSOCIATES LLC  
PARCEL NO.: 0804 005  
PARCEL ADDRESS: 0800 - 0802 HAYES ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,248,200.00  
APPLICANT'S OPINION: \$750,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

34) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3216  
APPLICANT: TG & FAMILY ASSOCIATES LLC  
PARCEL NO.: 0804 005  
PARCEL ADDRESS: 0800 - 0802 HAYES ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,272,960.00  
APPLICANT'S OPINION: \$750,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

35) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3257  
APPLICANT: SF 267 GREEN STREET, LLC  
PARCEL NO.: 0134 029  
PARCEL ADDRESS: 0239V GREEN ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,776,000.00  
APPLICANT'S OPINION: \$350,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

- 36) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2013-3258                |
| APPLICANT:           | SF 267 GREEN STREET, LLC |
| PARCEL NO.:          | 0134 030                 |
| PARCEL ADDRESS:      | 0235V GREEN ST,          |
| TOPIC:               | Pre-Hearing Conference   |
| CURRENT ASSESSMENT:  | \$1,104,000.00           |
| APPLICANT'S OPINION: | \$100,000.00             |
| TAXABLE YEAR:        | 2011                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | SUPPLEMENTAL             |
- 37) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2013-3259                |
| APPLICANT:           | SF 267 GREEN STREET, LLC |
| PARCEL NO.:          | 0134 031                 |
| PARCEL ADDRESS:      | 0231V GREEN ST,          |
| TOPIC:               | Pre-Hearing Conference   |
| CURRENT ASSESSMENT:  | \$1,920,000.00           |
| APPLICANT'S OPINION: | \$350,000.00             |
| TAXABLE YEAR:        | 2011                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | SUPPLEMENTAL             |
- 38) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2013-3724                  |
| APPLICANT:           | 650 CALIFORNIA STREET, LLC |
| PARCEL NO.:          | 0241 025                   |
| PARCEL ADDRESS:      | 0636 - 0650 CALIFORNIA ST, |
| TOPIC:               | Pre-Hearing Conference     |
| CURRENT ASSESSMENT:  | \$240,000,000.00           |
| APPLICANT'S OPINION: | \$72,000,000.00            |
| TAXABLE YEAR:        | 2012                       |
| APPEAL TYPE:         | Real Property              |
| ROLL TYPE:           | SUPPLEMENTAL               |
- 39) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2013-3725                  |
| APPLICANT:           | 650 CALIFORNIA STREET, LLC |
| PARCEL NO.:          | 0241 025                   |
| PARCEL ADDRESS:      | 0636 - 0650 CALIFORNIA ST, |
| TOPIC:               | Pre-Hearing Conference     |
| CURRENT ASSESSMENT:  | \$244,800,000.00           |
| APPLICANT'S OPINION: | \$73,440,000.00            |
| TAXABLE YEAR:        | 2013                       |
| APPEAL TYPE:         | Real Property              |
| ROLL TYPE:           | ROLL CORRECTION            |

40) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5052  
APPLICANT: SAFEWAY, INC.  
PARCEL NO.: 1691 019  
PARCEL ADDRESS: 0850 LA PLAYA,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$21,600,000.00  
APPLICANT'S OPINION: \$11,519,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

41) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1145  
APPLICANT: JMDH REAL ESTATE OF SF, LLC  
PARCEL NO.: 4343 001B  
PARCEL ADDRESS: 2121 EVANS AVE,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,287,255.00  
APPLICANT'S OPINION: \$2,486,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1146  
APPLICANT: JMDH REAL ESTATE OF SF, LLC  
PARCEL NO.: 4343 002  
PARCEL ADDRESS: 2045 EVANS AVE,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$12,906,805.00  
APPLICANT'S OPINION: \$3,872,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1147  
APPLICANT: JMDH REAL ESTATE OF SF, LLC  
PARCEL NO.: 4343 016  
PARCEL ADDRESS: 2045 EVANS AVE,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$479,382.00  
APPLICANT'S OPINION: \$144,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

44) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1155  
APPLICANT: DIGNITY HEALTH  
PARCEL NO.: 1191 038  
PARCEL ADDRESS:  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$21,563,006.00  
APPLICANT'S OPINION: \$6,469,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

45) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1577  
APPLICANT: 7-ELEVEN, INC.  
PARCEL NO.: 7156 001  
PARCEL ADDRESS: 3080 SAN JOSE AVE,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,384,788.00  
APPLICANT'S OPINION: \$919,258.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

**Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

**Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.





JOURNAL OF PROCEEDINGS  
CITY AND COUNTY OF SAN FRANCISCO  
ASSESSMENT APPEALS BOARD

JUL 29 2015

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In the Pre-Hearing Conference meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, July 17, 2015, at 1:35 p.m.

Present: Joseph Tham and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for the pre-hearing conference as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2979	Board of Camp & Retreat Ministries	Denied; No-Show
2013-3171	SF 267 Green Street, LLC	Denied; No-Show
2013-3173	SF 267 Green Street, LLC	Denied; No-Show
2013-3175	SF 267 Green Street, LLC	Denied; No-Show
2013-3214	TG & Family Associates, LLC	Denied; No-Show
2013-3215	TG & Family Associates, LLC	Denied; No-Show
2013-3216	TG & Family Associates, LLC	Denied; No-Show
2013-3257	SF 267 Green Street, LLC	Denied; No-Show
2013-3258	SF 267 Green Street, LLC	Denied; No-Show
2013-3259	SF 267 Green Street, LLC	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-5199	Blue Jeans Equities West	Withdrawn
2011-1441	Lincoln ASB Bush, LLC	Postponed
2011-1558	Peggy Field Family LP	Assessor received information requested
2011-3915	Innsbruck, LP	Assessor received information requested
2011-3916	Innsbruck, LP	Assessor received information requested
2011-5137	Joseph Elsineitti	Withdrawn
2012-2607	Lincoln ASB Bush, LLC	Postponed
2012-3363	Principal Real Estate Investor	Assessor received information requested
2012-3559	Innsbruck, LP	Withdrawn
2012-3561	Innsbruck, LP	Withdrawn
2012-3813	Hearst Communications Inc.	Withdrawn
2013-1255	RREEF American REIT II Corp	Assessor received information requested
2013-1256	SF Design Center Investors LLC	Assessor received information requested
2013-1257	SF Design Center Investors LLC	Assessor received information requested
2013-1258	RREEF American REIT II Corp	Assessor received information requested

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2013-1259	RREEF American REIT II Corp	Assessor received information requested
2013-1260	RREEF American REIT II Corp	Assessor received information requested
2013-1261	RREEF American REIT II Corp	Assessor received information requested
2013-1262	SF Design Center Investors LLC	Assessor received information requested
2013-1334	Safeway, Inc.	Assessor received information requested
2013-1928	650 California Street, LLC	Withdrawn
2013-2757	11 <sup>th</sup> Street Property LLC	Withdrawn
2013-2758	UES Properties LLC	Withdrawn
2013-2759	UES Properties LLC	Withdrawn
2013-2973	Peggy Field Family, LP	Assessor received information requested
2013-2974	Peggy Field Family, LP	Assessor received information requested
2013-3724	650 California Street, LLC	Assessor received information requested
2013-3725	650 California Street, LLC	Assessor received information requested
2013-5052	Safeway, Inc.	Assessor received information requested
2014-1145	JMDH Real Estate of SF, LLC	Assessor received information requested
2014-1146	JMDH Real Estate of SF, LLC	Assessor received information requested
2014-1147	JMDH Real Estate of SF, LLC	Assessor received information requested
2014-1155	Dignity Health	Scheduled in error; previously withdrawn
2014-1577	7-Eleven, Inc.	Postponed

There being no further business, the Board, at the hour of 2:02 p.m., recessed to reconvene, Thursday, July 23, 2015, at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Thursday, July 23, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 2 Hearing

Room 406, City Hall

Monday, July 20, 2015

9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1443
APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
PARCEL NO.:	2013215958
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$9,526,473.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1445
APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
PARCEL NO.:	2013212539
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,565,796.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED  
JUL 16 2015  
Assessment Appeals Board

GOVERNMENT  
DOCUMENTS DEPT  
JUL 16 2015

- 4) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-1461                    |
| APPLICANT:           | KGO TELEVISION, INC          |
| PARCEL NO.:          | 2013210014                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$28,252,951.00              |
| APPLICANT'S OPINION: | \$14,126,476.00              |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 5) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-1463                    |
| APPLICANT:           | KGO TELEVISION, INC          |
| PARCEL NO.:          | 2013210013                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$3,253,578.00               |
| APPLICANT'S OPINION: | \$1,626,790.00               |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 6) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-2813                    |
| APPLICANT:           | GOOGLE INC                   |
| PARCEL NO.:          | 2013220570                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$8,840,580.00               |
| APPLICANT'S OPINION: | \$0.00                       |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |
- 7) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2014-0010                        |
| APPLICANT:           | KGO TELEVISION, INC              |
| PARCEL NO.:          | 2014900622                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$42,354.00                      |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2009                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
| STATUS:              | WITHDRAWN                        |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0011
APPLICANT:	KGO TELEVISION, INC
PARCEL NO.:	2014900621
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$514,295.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0012
APPLICANT:	KGO TELEVISION, INC
PARCEL NO.:	2014900620
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$68,720.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0013
APPLICANT:	KGO TELEVISION, INC
PARCEL NO.:	2014900619
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$198,990.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1058
APPLICANT:	KGO TELEVISION, INC
PARCEL NO.:	2014220015
PARCEL ADDRESS:	900 FRONT ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$29,618,678.00
APPLICANT'S OPINION:	\$14,809,340.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1059  
APPLICANT: KGO TELEVISION, INC  
PARCEL NO.: 2014220014  
PARCEL ADDRESS: 1 LA AVANZADA ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$2,839,904.00  
APPLICANT'S OPINION: \$1,422,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1137  
APPLICANT: BUBBA GUMP  
PARCEL NO.: 2014227293  
PARCEL ADDRESS: PIER 39,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,930,609.00  
APPLICANT'S OPINION: \$950,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1317  
APPLICANT: BROWN, PATRICK  
PARCEL NO.: 3589 083  
PARCEL ADDRESS: 3470 19TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,714,407.00  
APPLICANT'S OPINION: \$1,343,411.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1327  
APPLICANT: TRADER JOE'S COMPANY, #200  
PARCEL NO.: 2014229158  
PARCEL ADDRESS: 1095 HYDE ST,  
TOPIC:  
CURRENT ASSESSMENT: \$5,513,737.00  
APPLICANT'S OPINION: \$796,926.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1328  
APPLICANT: TRADER JOE'S COMPANY, #236  
PARCEL NO.: 2014226475  
PARCEL ADDRESS: 265 WINSTON DR,  
TOPIC:  
CURRENT ASSESSMENT: \$2,919,542.00  
APPLICANT'S OPINION: \$1,898,136.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1360  
APPLICANT: WICKLOW PARTNERS  
PARCEL NO.: 1375 049  
PARCEL ADDRESS: 1445 LAKE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,471,829.00  
APPLICANT'S OPINION: \$2,500,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2359  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901116  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,905,971.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2360  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901115  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,431,890.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2361  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901117  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$9,821,071.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

21) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2362  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901183  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,620,498.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2363  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901182  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,224,805.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2364  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901181  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,971,292.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE



24) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2365  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901180  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,602,044.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

25) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2366  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901044  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$11,437,831.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

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**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, July 20, 2015 at 9:30 a.m.

Present: Mervin Conlan, Louisa Mendoza and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicant for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2359	Blackrock Institutional Trust	Continued
2014-2360	Blackrock Institutional Trust	Continued
2014-2361	Blackrock Institutional Trust	Continued
2014-2362	Blackrock Institutional Trust	Continued
2014-2363	Blackrock Institutional Trust	Continued
2014-2364	Blackrock Institutional Trust	Continued
2014-2365	Blackrock Institutional Trust	Continued
2014-2366	Blackrock Institutional Trust	Continued

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1443	Blackrock Institutional Trust	Withdrawn
2013-1445	Blackrock Institutional Trust	Withdrawn
2013-1461	KGO Television, Inc.	Postponed
2013-1463	KGO Television, Inc.	Postponed
2013-2813	Google Inc.	Withdrawn
2014-0010	KGO Television, Inc.	Withdrawn
2014-0011	KGO Television, Inc.	Withdrawn
2014-0012	KGO Television, Inc.	Withdrawn
2014-0013	KGO Television, Inc.	Withdrawn
2014-1058	KGO Television, Inc.	Postponed
2014-1059	KGO Television, Inc.	Postponed
2014-1137	Bubba Gump	Postponed
2014-1317	Patrick Brown	Postponed
2014-1327	Trader Joe's company, #200	Postponed
2014-1328	Trader Joe's company, #236	Postponed
2014-1360	Wicklow Partners	Withdrawn

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There being no further business, the Board, at the hour of 12:32 p.m., recessed to reconvene Tuesday, July 21, 2015, at 1:30 p.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" being more prominent than the last name "Duran".

Dawn Duran  
Administrator

Approved by the Board on Tuesday, August 4, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Tuesday, July 21, 2015  
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2011-3827  
APPLICANT: BENTLY NOB HILL  
PARCEL NO.: 2011520637  
PARCEL ADDRESS: 1360 JONES ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,890,446.00  
APPLICANT'S OPINION: \$4,119,300.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0425  
APPLICANT: AMERICAN MULTI CINEMA  
PARCEL NO.: 2013213010  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$4,796,393.00  
APPLICANT'S OPINION: \$1,391,458.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

DATE POSTED  
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Assessment Appeals Board

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JUL 16 2015

- 4) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-0428                    |
| APPLICANT:           | AMERICAN MULTI CINEMA        |
| PARCEL NO.:          | 2013212694                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$1,796,774.00               |
| APPLICANT'S OPINION: | \$1,084,918.00               |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 5) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-0465                    |
| APPLICANT:           | DFS GROUP LIMITED            |
| PARCEL NO.:          | 2013210624                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$2,170,242.00               |
| APPLICANT'S OPINION: | \$125,000.00                 |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |
- 6) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2014-0757                |
| APPLICANT:           | QAWASMI, AZZAM           |
| PARCEL NO.:          | 6567 001                 |
| PARCEL ADDRESS:      | 1400 - 1402 GUERRERO ST, |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$1,594,581.00           |
| APPLICANT'S OPINION: | \$1,037,000.00           |
| TAXABLE YEAR:        | 2014                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
- 7) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2014-0926                  |
| APPLICANT:           | BULKLEY FAMILY LP          |
| PARCEL NO.:          | 1011 009                   |
| PARCEL ADDRESS:      | 3632 - 3638 SACRAMENTO ST, |
| TOPIC:               | Decline in Value           |
| CURRENT ASSESSMENT:  | \$2,089,661.00             |
| APPLICANT'S OPINION: | \$1,358,000.00             |
| TAXABLE YEAR:        | 2014                       |
| APPEAL TYPE:         | Real Property              |
| ROLL TYPE:           | REGULAR                    |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1100  
APPLICANT: DUTRO, JOHN  
PARCEL NO.: 3639 006  
PARCEL ADDRESS: 2675 FOLSOM ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,391,892.00  
APPLICANT'S OPINION: \$835,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1101  
APPLICANT: DUTRO, JOHN  
PARCEL NO.: 3639 007  
PARCEL ADDRESS: 2675 FOLSOM ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$243,558.00  
APPLICANT'S OPINION: \$146,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1102  
APPLICANT: GREEN, FRANK  
PARCEL NO.: 3647 026  
PARCEL ADDRESS: 0223 - 0227 FAIR OAKS ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,677,692.00  
APPLICANT'S OPINION: \$1,607,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1110  
APPLICANT: WALTERS FAMILY 2005 TRUST  
PARCEL NO.: 6506 021  
PARCEL ADDRESS: 0468 JERSEY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,536,516.00  
APPLICANT'S OPINION: \$922,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1111  
APPLICANT: THOMAS, MARK  
PARCEL NO.: 6555 028  
PARCEL ADDRESS: 1137 DIAMOND ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,617,279.00  
APPLICANT'S OPINION: \$971,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1112  
APPLICANT: WEINREB, MARION  
PARCEL NO.: 6656 061  
PARCEL ADDRESS: 0126 - 0128 RANDALL ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,463,654.00  
APPLICANT'S OPINION: \$878,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1158  
APPLICANT: CARLIN FAMILY TRUST  
PARCEL NO.: 0941 006  
PARCEL ADDRESS: 2823 BAKER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,859,925.00  
APPLICANT'S OPINION: \$1,116,556.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 3 Hearing  
Room 406, City Hall  
Wednesday, July 22, 2015  
5:30 PM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0212
APPLICANT:	BERGEL, SHANTI
PARCEL NO.:	0861 074
PARCEL ADDRESS:	0568 WALLER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$869,205.00
APPLICANT'S OPINION:	\$751,289.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0256
APPLICANT:	KELLY, CLAUDIA
PARCEL NO.:	1750 031
PARCEL ADDRESS:	1277 ARGUELLO BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,750,000.00
APPLICANT'S OPINION:	\$1,600,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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- 4) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2014-0284            |
| APPLICANT:           | KIM, ROSALIE EUNA    |
| PARCEL NO.:          | 3072 009             |
| PARCEL ADDRESS:      | 0058 SAN BENITO WAY, |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$2,393,586.00       |
| APPLICANT'S OPINION: | \$1,750,000.00       |
| TAXABLE YEAR:        | 2014                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
| STATUS:              | WITHDRAWN            |
- 5) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2014-0677                |
| APPLICANT:           | GUNDERS, STEVEN          |
| PARCEL NO.:          | 0477 011                 |
| PARCEL ADDRESS:      | 0133 - 0135 CULEBRA TER, |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$2,806,492.00           |
| APPLICANT'S OPINION: | \$2,400,000.00           |
| TAXABLE YEAR:        | 2014                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
| STATUS:              | POSTPONED                |
- 6) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2014-0829                   |
| APPLICANT:           | WEISSMAN, EMELY             |
| PARCEL NO.:          | 0221 147                    |
| PARCEL ADDRESS:      | 1224 SACRAMENTO ST, UNIT #3 |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$800,000.00                |
| APPLICANT'S OPINION: | \$765,000.00                |
| TAXABLE YEAR:        | 2014                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
- 7) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2014-1590            |
| APPLICANT:           | HOLLAND, CHRISTOPHER |
| PARCEL NO.:          | 7091 006             |
| PARCEL ADDRESS:      | 0363 ORIZABA AVE,    |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$698,971.00         |
| APPLICANT'S OPINION: | \$631,760.00         |
| TAXABLE YEAR:        | 2014                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
| STATUS:              | POSTPONED            |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2321
APPLICANT:	JOHNSON, SUNG-I
PARCEL NO.:	2429 014C
PARCEL ADDRESS:	2575 28TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$756,473.00
APPLICANT'S OPINION:	\$679,063.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

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翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

- 4) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2014-0284            |
| APPLICANT:           | KIM, ROSALIE EUNA    |
| PARCEL NO.:          | 3072 009             |
| PARCEL ADDRESS:      | 0058 SAN BENITO WAY, |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$2,393,586.00       |
| APPLICANT'S OPINION: | \$1,750,000.00       |
| TAXABLE YEAR:        | 2014                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
| STATUS:              | WITHDRAWN            |
- 5) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2014-0677                |
| APPLICANT:           | GUNDERS, STEVEN          |
| PARCEL NO.:          | 0477 011                 |
| PARCEL ADDRESS:      | 0133 - 0135 CULEBRA TER, |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$2,806,492.00           |
| APPLICANT'S OPINION: | \$2,400,000.00           |
| TAXABLE YEAR:        | 2014                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
| STATUS:              | POSTPONED                |
- 6) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2014-0829                   |
| APPLICANT:           | WEISSMAN, EMELY             |
| PARCEL NO.:          | 0221 147                    |
| PARCEL ADDRESS:      | 1224 SACRAMENTO ST, UNIT #3 |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$800,000.00                |
| APPLICANT'S OPINION: | \$765,000.00                |
| TAXABLE YEAR:        | 2014                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
- 7) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2014-1590            |
| APPLICANT:           | HOLLAND, CHRISTOPHER |
| PARCEL NO.:          | 7091 006             |
| PARCEL ADDRESS:      | 0363 ORIZABA AVE,    |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$698,971.00         |
| APPLICANT'S OPINION: | \$631,760.00         |
| TAXABLE YEAR:        | 2014                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
| STATUS:              | POSTPONED            |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2321
APPLICANT:	JOHNSON, SUNG-I
PARCEL NO.:	2429 014C
PARCEL ADDRESS:	2575 28TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$756,473.00
APPLICANT'S OPINION:	\$679,063.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Wednesday, July 22, 2015, at 5:35 p.m.

Present: Angela Cheung, Anne Ferrel and Shawn Ridgell

Quorum present

Chairperson: Shawn Ridgell, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2014 assessment roll year being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0829	Emely Weissman	Submitted

At the hour of 5:52 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 5:57 p.m. and took certain action, as specified under this date, on the original of the respective application:


<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0829	Emely Weissman	A.V. Lowered (Assessor)

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll year having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0212	Shanti Bergel	Postponed
2014-0256	Claudia Kelly	Withdrawn
2014-0284	Rosalie Euna Kim	Withdrawn
2014-0677	Steven Gunders	Postponed
2014-1590	Christopher Holland	Postponed
2014-2321	Sung-I Johnson	Withdrawn

There being no further business, the Board, at the hour of 6:00 p.m., recessed to reconvene Monday, July 27, 2015, at 9:30 a.m.

Daniel Suguitan  
Assessment Appeals Board Clerk

  
Dawn Duran  
Administrator

Approved by the Board on Wednesday, August 12, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 2 Hearing**  
**Room 406, City Hall**  
**Thursday, July 23, 2015**  
**9:30 AM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5074  
APPLICANT: TROYANOVSKY, LUBA  
PARCEL NO.: 2656 053  
PARCEL ADDRESS: 0169 CORBETT AVE,  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$71,500.00  
APPLICANT'S OPINION: \$7,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0295  
APPLICANT: BOASBERG, ALBERT  
PARCEL NO.: 1802 043  
PARCEL ADDRESS: 1354 - 1356 48TH AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$740,000.00  
APPLICANT'S OPINION: \$600,000.00  
TAXABLE YEAR: 2006  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

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- 4) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-0810                    |
| APPLICANT:           | TOTAL RENAL CARE, INC        |
| PARCEL NO.:          | 2014229093                   |
| PARCEL ADDRESS:      | 1493 WEBSTER ST,             |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$1,122,956.00               |
| APPLICANT'S OPINION: | \$127,821.00                 |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |
- 5) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2014-0932                     |
| APPLICANT:           | HARSCH INVESTMENT REALTY, LLC |
| PARCEL NO.:          | 2014520286                    |
| PARCEL ADDRESS:      | 450 SUTTER ST, #1030          |
| TOPIC:               | Personal Property / Fixtures  |
| CURRENT ASSESSMENT:  | \$1,891,255.00                |
| APPLICANT'S OPINION: | \$475,000.00                  |
| TAXABLE YEAR:        | 2014                          |
| APPEAL TYPE:         | Personal Property             |
| ROLL TYPE:           | REGULAR                       |
| STATUS:              | POSTPONED                     |
- 6) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-0949                    |
| APPLICANT:           | COCA-COLA CO.                |
| PARCEL NO.:          | 2014226911                   |
| PARCEL ADDRESS:      | 701 BRYANT ST,               |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$5,692,537.00               |
| APPLICANT'S OPINION: | \$1,284,958.00               |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 7) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-0966                    |
| APPLICANT:           | UNITED PARCEL SERVICE, INC.  |
| PARCEL NO.:          | 2014220476                   |
| PARCEL ADDRESS:      | 2222 17TH ST                 |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$2,543,225.00               |
| APPLICANT'S OPINION: | \$2,034,579.00               |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0974  
APPLICANT: SF TELEVISION STATION  
PARCEL NO.: 2014223356  
PARCEL ADDRESS: 855 BATTERY ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,538,367.00  
APPLICANT'S OPINION: \$1,210,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0979  
APPLICANT: HU, JOSE  
PARCEL NO.: 2014441008  
PARCEL ADDRESS: 3933 24TH ST,  
TOPIC: Classification of Property is Incorrect  
CURRENT ASSESSMENT: \$53,706.00  
APPLICANT'S OPINION: \$1.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1031  
APPLICANT: ACCENTURE  
PARCEL NO.: 2014224992  
PARCEL ADDRESS: 560 MISSION ST, #1200  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$4,460,464.00  
APPLICANT'S OPINION: \$2,275,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1180  
APPLICANT: FITNESS INTERNATIONAL, LLC  
PARCEL NO.: 2014229981  
PARCEL ADDRESS: 3201 20TH AVE,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$8,594,362.00  
APPLICANT'S OPINION: \$6,470,824.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

- 12) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-1181                    |
| APPLICANT:           | BINGHAM MCCUTCHEN LLP        |
| PARCEL NO.:          | 2014220321                   |
| PARCEL ADDRESS:      | 3 EMBARCADERO CTR, #2500     |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$17,999,920.00              |
| APPLICANT'S OPINION: | \$8,950,000.00               |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |
- 13) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-1185                    |
| APPLICANT:           | KIRKLAND & ELLIS             |
| PARCEL NO.:          | 2014223485                   |
| PARCEL ADDRESS:      | 555 CALIFORNIA ST, #2700     |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$20,949,213.00              |
| APPLICANT'S OPINION: | \$10,400,000.00              |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |
- 14) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2014-1341                  |
| APPLICANT:           | URBAN OUTFITTERS WEST, LLC |
| PARCEL NO.:          | 2014223162                 |
| PARCEL ADDRESS:      | 80 POWELL ST,              |
| TOPIC:               |                            |
| CURRENT ASSESSMENT:  | \$4,375,226.00             |
| APPLICANT'S OPINION: | \$1,950,000.00             |
| TAXABLE YEAR:        | 2014                       |
| APPEAL TYPE:         | Personal Property          |
| ROLL TYPE:           | REGULAR                    |
| STATUS:              | POSTPONED                  |
- 15) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2014-1342                  |
| APPLICANT:           | URBAN OUTFITTERS WEST, LLC |
| PARCEL NO.:          | 2014221809                 |
| PARCEL ADDRESS:      | 880 MARKET ST,             |
| TOPIC:               |                            |
| CURRENT ASSESSMENT:  | \$2,707,766.00             |
| APPLICANT'S OPINION: | \$1,300,000.00             |
| TAXABLE YEAR:        | 2014                       |
| APPEAL TYPE:         | Personal Property          |
| ROLL TYPE:           | REGULAR                    |
| STATUS:              | POSTPONED                  |

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, July 23, 2015, at 9:35 a.m.

Present: Mervin Conlan, Joyce Lewis and Yosef Tahbazof

Quorum present

Chairperson: Yosef Tahbazof, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2010 and 2014 Assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5074	Luba Troyanovsky	Submitted
2014-0979	Jose Hu	Submitted

At the hour of 10:28 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 10:40 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5074	Luba Troyanovsky	Denied
2014-0979	Jose Hu	Denied appeal on valuation; Granted appeal on Penalty assessment.

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0295	Albert Boasberg	Postponed
2014-0810	Total Renal Care, Inc.	Withdrawn
2014-0932	Harsch Investment Realty, LLC	Postponed
2014-0949	Coca-Cola Co.	Postponed
2014-0966	United Parcel Service, Inc.	Withdrawn
2014-0974	SF Television Station	Postponed
2014-1031	Accenture	Postponed
2014-1180	Fitness International., LLC	Postponed
2014-1181	Bingham McCutchen LLP	Withdrawn
2014-1185	Kirkland & Ellis	Withdrawn
2014-1341	Urban Outfitters West, LLC	Postponed
2014-1342	Urban Outfitters West, LLC	Postponed


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There being no further business, the Board, at the hour of 10:43 a.m., recessed to reconvene Monday, July 27, 2015, at 1:30 p.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Monday, August 3, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 1 Hearing

Room 406, City Hall  
Thursday, July 23, 2015  
1:30 PM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3041  
APPLICANT: STURM, JOEL  
PARCEL NO.: 2176 007  
PARCEL ADDRESS: 2127 41ST AVE,  
TOPIC: Legal Issue  
CURRENT ASSESSMENT: \$344,501.00  
APPLICANT'S OPINION: \$54,041.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3054  
APPLICANT: JULIAN, GEORGE  
PARCEL NO.: 7156 054  
PARCEL ADDRESS: 0014 DE LONG ST,  
TOPIC: Legal Issue  
CURRENT ASSESSMENT: \$356,907.00  
APPLICANT'S OPINION: \$255,724.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3149  
APPLICANT: TAKEHASHI, HIROSHI  
PARCEL NO.: 1471 001A  
PARCEL ADDRESS: 0407 39TH AVE,  
TOPIC: Legal Issue  
CURRENT ASSESSMENT: \$800,000.00  
APPLICANT'S OPINION: \$128,636.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3156  
APPLICANT: FIRST STATES INVESTORS 5200, LLC  
PARCEL NO.: 3642 032  
PARCEL ADDRESS: 2701 - 2707 MISSION ST,  
TOPIC: Legal Issue  
CURRENT ASSESSMENT: \$4,250,000.00  
APPLICANT'S OPINION: \$1,275,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0338  
APPLICANT: MATTHEWS, GAYLE  
PARCEL NO.: 5668 036  
PARCEL ADDRESS: 252 BOCANA ST,  
TOPIC: Legal Issue  
CURRENT ASSESSMENT: \$425,840.00  
APPLICANT'S OPINION: \$27,232.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, July 23, 2015 at 1:35 p.m.

Present: Diane Robinson, Joseph Tham and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3054	George Julian	Submitted
2014-0338	Gayle Matthews	Submitted

At the hour of 3:38 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 3: 50 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3054	George Julian	Denied on legal issue of change in ownership.
2014-0338	Gayle Matthews	Board ruled in favor of applicant; supplemental assessment to be cancelled.

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3041	Joel Sturm	Postponed
2013-3149	Hirohshi Takehashi	Withdrawn
2013-3156	First States Investors 5200, LLC	Postponed

There being no further business, the Board, at the hour of 3:52 p.m., recessed to reconvene Friday, July 24, 2015, at 9:30 a.m.

A handwritten signature in cursive script, appearing to read "Dawn Duran".

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on September 9, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



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Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Friday, July 24, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1840  
APPLICANT: JOHNSTON, IAIN  
PARCEL NO.: 0094 017  
PARCEL ADDRESS: 2124 HYDE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,229,805.00  
APPLICANT'S OPINION: \$3,600,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0022  
APPLICANT: LITKE, JEFFREY  
PARCEL NO.: 0640 010  
PARCEL ADDRESS: 1990 CALIFORNIA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,200,000.00  
APPLICANT'S OPINION: \$2,500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

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- 4) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2014-0023                                     |
| APPLICANT:           | LITKE, JEFFREY                                |
| PARCEL NO.:          | 0640 010                                      |
| PARCEL ADDRESS:      | 1990 CALIFORNIA ST,                           |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$4,200,000.00                                |
| APPLICANT'S OPINION: | \$2,500,000.00                                |
| TAXABLE YEAR:        | 2012  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 5) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2014-0082                                     |
| APPLICANT:           | WEST VALLEY ASSET MANAGEMENT                  |
| PARCEL NO.:          | 0028 014                                      |
| PARCEL ADDRESS:      | 1255 - 1275 COLUMBUS AVE,                     |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$7,150,000.00                                |
| APPLICANT'S OPINION: | \$4,015,704.00                                |
| TAXABLE YEAR:        | 2011  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
| STATUS:              | POSTPONED                                     |
- 6) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-0083                    |
| APPLICANT:           | WEST VALLEY ASSET MANAGEMENT |
| PARCEL NO.:          | 0028 014                     |
| PARCEL ADDRESS:      | 1255 - 1275 COLUMBUS AVE,    |
| TOPIC:               | Decline in Value             |
| CURRENT ASSESSMENT:  | \$7,150,000.00               |
| APPLICANT'S OPINION: | \$4,096,016.00               |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | ESCAPE                       |
| STATUS:              | POSTPONED                    |
- 7) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-0084                    |
| APPLICANT:           | WEST VALLEY ASSET MANAGEMENT |
| PARCEL NO.:          | 0028 014                     |
| PARCEL ADDRESS:      | 1255 - 1275 COLUMBUS AVE,    |
| TOPIC:               | Decline in Value             |
| CURRENT ASSESSMENT:  | \$7,293,000.00               |
| APPLICANT'S OPINION: | \$4,177,934.00               |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | ESCAPE                       |
| STATUS:              | POSTPONED                    |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0112  
APPLICANT: STULL, SALLY  
PARCEL NO.: 3755 085  
PARCEL ADDRESS: 0015 BRUSH PL,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$953,338.00  
APPLICANT'S OPINION: \$460,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0113  
APPLICANT: STULL, SALLY  
PARCEL NO.: 3755 086  
PARCEL ADDRESS: 0017 - 0017V BRUSH PL,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$810,132.00  
APPLICANT'S OPINION: \$460,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0133  
APPLICANT: JOHNSTON, IAIN  
PARCEL NO.: 0094 017  
PARCEL ADDRESS: 2124 HYDE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,257,687.00  
APPLICANT'S OPINION: \$3,600,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0136  
APPLICANT: LARSEN, EDWARD  
PARCEL NO.: 0452T045E  
PARCEL ADDRESS: 0900 NORTH POINT ST, #632 B37E  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$275,624.00  
APPLICANT'S OPINION: \$220,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0143  
APPLICANT: KIM, DAE WOONG  
PARCEL NO.: 0700 036  
PARCEL ADDRESS: 1600 - 1630 GEARY BLVD,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,522,605.00  
APPLICANT'S OPINION: \$1,624,700.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0168  
APPLICANT: PRIME, DANIEL  
PARCEL NO.: 0452T0251  
PARCEL ADDRESS: 0900 NORTH POINT ST, #533 B17I  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$275,624.00  
APPLICANT'S OPINION: \$220,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0172  
APPLICANT: WONG, BRYAN  
PARCEL NO.: 0473 019  
PARCEL ADDRESS: 1235 BAY ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$4,563,160.00  
APPLICANT'S OPINION: \$4,360,210.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0690  
APPLICANT: SOUL MAN LLC  
PARCEL NO.: 0164 020  
PARCEL ADDRESS: 0099 OSGOOD PL,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,497,395.00  
APPLICANT'S OPINION: \$3,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

16) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0691
APPLICANT:	1540 BUSH ST LLC
PARCEL NO.:	0666 006A
PARCEL ADDRESS:	1530 BUSH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,893,288.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, July 24, 2015 at 9:30 a.m.

Present: Jeff Morris, Eugene Valla and Mark Watts

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting 2013 and 2014 assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

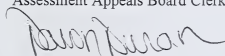
<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1840	Iain Johnston	A.V.Lowered (Assessor)
2014-0133	Iain Johnston	A.V.Lowered (Assessor)

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0022	Jeffrey Litke	Withdrawn
2014-0023	Jeffrey Litke	Withdrawn
2014-0082	West Valley Asset Management	Postponed
2014-0083	West Valley Asset Management	Postponed
2014-0084	West Valley Asset Management	Postponed
2014-0112	Sally Stull	Withdrawn
2014-0113	Sally Stull	Withdrawn
2014-0136	Edward Larsen	Withdrawn
2014-0143	Dae Woong Kim	Withdrawn
2014-0168	Daniel Prime	Withdrawn
2014-0172	Bryan Wong	Postponed
2014-0690	Soul Man LLC	Postponed
2014-0691	1540 Bush St LLC	Postponed

There being no further business, the Board, at the hour of 10:27 a.m., recessed to reconvene Wednesday, July 29, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on July 29, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 3 Hearing  
Room 406, City Hall  
Monday, July 27, 2015  
9:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0539
APPLICANT:	PIONEER 74 LOTS LLC
PARCEL NO.:	0119 011
PARCEL ADDRESS:	0818 - 0820 GREEN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,672,186.00
APPLICANT'S OPINION:	\$1,100,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0733
APPLICANT:	LOBODA, JEANNE
PARCEL NO.:	0689 080
PARCEL ADDRESS:	1483 SUTTER ST, #522
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$653,820.00
APPLICANT'S OPINION:	\$559,260.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0934  
APPLICANT: GLAUBACH, SHULAMIT  
PARCEL NO.: 0649 006  
PARCEL ADDRESS: 1701 GOUGH ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,250,000.00  
APPLICANT'S OPINION: \$1,500,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1199  
APPLICANT: DELEONARDO, JOSEPH  
PARCEL NO.: 2623 126  
PARCEL ADDRESS: 4096 17TH ST, #112  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$557,392.00  
APPLICANT'S OPINION: \$425,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1267  
APPLICANT: UNG, PHUC SIENG  
PARCEL NO.: 5925 028  
PARCEL ADDRESS: 0115 GIRARD ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$786,861.00  
APPLICANT'S OPINION: \$520,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1346  
APPLICANT: WONG, ROBERT  
PARCEL NO.: 1001 050  
PARCEL ADDRESS: 2950 CLAY ST, #301  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$983,368.00  
APPLICANT'S OPINION: \$880,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Monday, July 27, 2015, at 9:30 a.m.

Present: Ed Campaña, Angela Cheung and Anne Ferrel

Quorum present

Chairperson: Ed Campaña, Presiding

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0733	Jeanne Loboda	Submitted
2014-0934	Shulamit Glaubach	Submitted

At the hour of 12:00 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 12:19 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0733	Jeanne Loboda	A.V. Lowered (Board)
2014-0934	Shulamit Glaubach	A.V. Lowered (Board)

The following listed applicant for change in the assessed valuation of property affecting the 2014 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1199	Joseph Deleonardo	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll year having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0539	Pioneer 74 Lots LLC	Postponed
2014-1267	Phuc Sieng Ung	Postponed
2014-1346	Robert Wong	Withdrawn

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There being no further business, the Board, at the hour of 12:23 p.m., recessed to reconvene Wednesday, August 12, 2015, at 9:30 a.m.

Daniel Suguitan  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran", written in a cursive style.

Dawn Duran  
Administrator

Approved by the Board on Thursday, October 15, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org  
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Monday, July 27, 2015  
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4151
APPLICANT:	AUTODESK, INC.
PARCEL NO.:	2012203409
PARCEL ADDRESS:	0001 MARKET LANDMARK BLDG , #0500
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$15,603,429.00
APPLICANT'S OPINION:	\$7,700,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1785
APPLICANT:	AUTODESK, INC.
PARCEL NO.:	2013213598
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$16,842,880.00
APPLICANT'S OPINION:	\$8,400,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED  
JUL 21 2015  
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1786  
APPLICANT: AUTODESK, INC.  
PARCEL NO.: 2013220622  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$6,439,592.00  
APPLICANT'S OPINION: \$3,200,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1787  
APPLICANT: AUTODESK, INC.  
PARCEL NO.: 2013220621  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,068,347.00  
APPLICANT'S OPINION: \$535,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1033  
APPLICANT: AUTODESK, INC.  
PARCEL NO.: 2014223328  
PARCEL ADDRESS: 1 MARKET LANDMARK BLDG , #500  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$17,241,992.00  
APPLICANT'S OPINION: \$8,650,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1035  
APPLICANT: AUTODESK, INC.  
PARCEL NO.: 2014229137  
PARCEL ADDRESS: 1 MARKET - STEUART TOWER, #400  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$16,432,085.00  
APPLICANT'S OPINION: \$8,350,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED



- 8) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-1038                    |
| APPLICANT:           | AUTODESK, INC.               |
| PARCEL NO.:          | 2014229136                   |
| PARCEL ADDRESS:      | 910 HOWARD ST,               |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$998,927.00                 |
| APPLICANT'S OPINION: | \$500,000.00                 |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 9) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-1040                    |
| APPLICANT:           | AUTODESK, INC.               |
| PARCEL NO.:          | 2014231157                   |
| PARCEL ADDRESS:      | PIERS 9, #106                |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$18,740,816.00              |
| APPLICANT'S OPINION: | \$9,350,000.00               |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 10) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-1504                    |
| APPLICANT:           | LEVI STRAUSS & CO.           |
| PARCEL NO.:          | 2014230208                   |
| PARCEL ADDRESS:      | 140 CHESTNUT ST,             |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$6,452,023.00               |
| APPLICANT'S OPINION: | \$3,226,012.00               |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 11) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-1511                    |
| APPLICANT:           | S-FER INTERNATIONAL          |
| PARCEL NO.:          | 2014222920                   |
| PARCEL ADDRESS:      | 233 GEARY ST,                |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$8,317,344.00               |
| APPLICANT'S OPINION: | \$6,700,000.00               |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1531  
APPLICANT: FC 2175 MARKET STREET, LP  
PARCEL NO.: 3543 011  
PARCEL ADDRESS: 2175 MARKET ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$9,564,680.00  
APPLICANT'S OPINION: \$7,424,686.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1539  
APPLICANT: ABBVIE US LLC  
PARCEL NO.: 2014229116  
PARCEL ADDRESS: VARIOUS LOCATION,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$185,333.00  
APPLICANT'S OPINION: \$102,289.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1540  
APPLICANT: SVC-HOSPITALITY LLC  
PARCEL NO.: 2014400282  
PARCEL ADDRESS: 2655 HYDE ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$600,000.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1543  
APPLICANT: ATOS IT SOLUTIONS & SERVICES  
PARCEL NO.: 2014971119  
PARCEL ADDRESS: KEYBANK NATIONAL ASSOCIATION,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$20,730.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

16) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1544
APPLICANT:	THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO
PARCEL NO.:	2014223715
PARCEL ADDRESS:	1170 MARKET ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$12,120,353.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Wednesday, July 29, 2015  
9:30 AM (ALL DAY)

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2865
APPLICANT:	SALESFORCE.COM
PARCEL NO.:	2010207937
PARCEL ADDRESS:	0001 CALIFORNIA ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$15,801,006.00
APPLICANT'S OPINION:	\$7,895,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2866
APPLICANT:	SALESFORCE.COM
PARCEL NO.:	2010203700
PARCEL ADDRESS:	0001 MARKET LANDMARK BLDG, #0300
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$18,882,306.00
APPLICANT'S OPINION:	\$9,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2869
APPLICANT:	SALESFORCE.COM
PARCEL NO.:	2010205562
PARCEL ADDRESS:	0001 MARKET SPEAR TOWER, #0900
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$10,375,308.00
APPLICANT'S OPINION:	\$5,190,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3822
APPLICANT:	SALESFORCE.COM
PARCEL NO.:	2011206386
PARCEL ADDRESS:	0001 MARKET SPEAR TOWER, #0900
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$10,955,736.00
APPLICANT'S OPINION:	\$5,500,800.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3823
APPLICANT:	SALESFORCE.COM
PARCEL NO.:	2011211087
PARCEL ADDRESS:	0123 MISSION ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$10,333,433.00
APPLICANT'S OPINION:	\$5,200,700.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3824
APPLICANT:	SALESFORCE.COM
PARCEL NO.:	2011209077
PARCEL ADDRESS:	0001 CALIFORNIA ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$20,630,669.00
APPLICANT'S OPINION:	\$10,301,300.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3825
APPLICANT:	SALESFORCE.COM
PARCEL NO.:	2011204364
PARCEL ADDRESS:	0001 MARKET LANDMARK BLDG, #0300
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$29,829,159.00
APPLICANT'S OPINION:	\$14,900,600.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3528
APPLICANT:	SALESFORCE.COM
PARCEL NO.:	2012204334
PARCEL ADDRESS:	0001 MARKET SPEAR TOWER, #0900
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$11,756,049.00
APPLICANT'S OPINION:	\$5,890,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3529
APPLICANT:	SALESFORCE.COM
PARCEL NO.:	2012206421
PARCEL ADDRESS:	0001 CALIFORNIA ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$20,063,545.00
APPLICANT'S OPINION:	\$10,033,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3530
APPLICANT:	SALESFORCE.COM
PARCEL NO.:	2012202970
PARCEL ADDRESS:	0001 MARKET LANDMARK BLDG, #0300
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$34,798,934.00
APPLICANT'S OPINION:	\$17,500,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3531  
APPLICANT: SALESFORCE.COM  
PARCEL NO.: 2012207607  
PARCEL ADDRESS: 0123 MISSION ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$16,430,409.00  
APPLICANT'S OPINION: \$8,220,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0740  
APPLICANT: DIGITAL SPEAR STREET, LLC  
PARCEL NO.: 2013220191  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$34,862,593.00  
APPLICANT'S OPINION: \$17,431,297.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1780  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2013214462  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$11,113,005.00  
APPLICANT'S OPINION: \$5,500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1781  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2013216742  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$20,175,028.00  
APPLICANT'S OPINION: \$10,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED



16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1782  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2013213177  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$45,360,119.00  
APPLICANT'S OPINION: \$22,700,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1783  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2013218026  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$15,986,012.00  
APPLICANT'S OPINION: \$8,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1784  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2013220571  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$23,807,504.00  
APPLICANT'S OPINION: \$13,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4977  
APPLICANT: CHSP SAN FRANCISCO LLC  
PARCEL NO.: 0229 020  
PARCEL ADDRESS: 0375 BATTERY ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$129,500,000.00  
APPLICANT'S OPINION: \$85,000,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

20) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5004  
APPLICANT: 450 SANSOME LLC c/o JP MORGAN  
PARCEL NO.: 0229 018  
PARCEL ADDRESS: 0450 SANSOME ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$34,300,000.00  
APPLICANT'S OPINION: \$27,000,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

21) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5005  
APPLICANT: 450 SANSOME LLC c/o JP MORGAN  
PARCEL NO.: 0229 018  
PARCEL ADDRESS: 0450 SANSOME ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$34,558,278.00  
APPLICANT'S OPINION: \$28,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

22) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5006  
APPLICANT: 450 SANSOME LLC c/o JP MORGAN  
PARCEL NO.: 0229 018  
PARCEL ADDRESS: 0450 SANSOME ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$35,249,443.00  
APPLICANT'S OPINION: \$29,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

23) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5046  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3788 037  
PARCEL ADDRESS: 0301 BRANNAN ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$30,000,000.00  
APPLICANT'S OPINION: \$25,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

24) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1044  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2014222890  
PARCEL ADDRESS: 1 MARKET LANDMARK BLDG, #300  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$54,588,662.00  
APPLICANT'S OPINION: \$27,750,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

25) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1046  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2014224149  
PARCEL ADDRESS: 1 MARKET SPEAR TOWER, #900  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$5,437,376.00  
APPLICANT'S OPINION: \$2,700,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1048  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2014226018  
PARCEL ADDRESS: 1 CALIFORNIA ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$20,291,231.00  
APPLICANT'S OPINION: \$10,150,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

27) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1049  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2014227222  
PARCEL ADDRESS: 123 MISSION ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$15,316,268.00  
APPLICANT'S OPINION: \$7,600,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

28) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1050  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2014229098  
PARCEL ADDRESS: 50 FREMONT ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$64,813,433.00  
APPLICANT'S OPINION: \$32,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

29) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1052  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2014231021  
PARCEL ADDRESS: 650 7TH ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$14,251,756.00  
APPLICANT'S OPINION: \$7,185,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

30) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1053  
APPLICANT: SALESFORCE.COM, INC.  
PARCEL NO.: 2014231022  
PARCEL ADDRESS: 101 SPEAR ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,685,902.00  
APPLICANT'S OPINION: \$850,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, July 29, 2015 at 9:30 a.m.

Present: Jeff Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2865	Salesforce.Com	Verbal Stipulation Approved
2011-3823	Salesforce.Com	Verbal Stipulation Approved
2011-3824	Salesforce.Com	Verbal Stipulation Approved
2013-5004	450 Sansome LLC	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2866	Salesforce.Com	Withdrawn
2010-2869	Salesforce.Com	Withdrawn
2011-3822	Salesforce.Com	Withdrawn
2011-3825	Salesforce.Com	Withdrawn
2012-3528	Salesforce.Com	Withdrawn
2012-3529	Salesforce.Com	Withdrawn
2012-3530	Salesforce.Com	Withdrawn
2012-3531	Salesforce.Com	Withdrawn
2013-0740	Digital Spear Street, LLC	Withdrawn
2013-1780	Salesforce.Com	Withdrawn
2013-1781	Salesforce.Com	Postponed
2013-1782	Salesforce.Com	Postponed
2013-1783	Salesforce.Com	Postponed
2013-1784	Salesforce.Com	Postponed
2013-4977	CHSP San Francisco, LLC	Postponed
2013-5005	450 Sansome, LLC	Postponed
2013-5006	450 Sansome, LLC	Postponed
2013-5046	Kilroy Realty, LP	Postponed
2014-1044	Salesforce.Com	Postponed
2014-1046	Salesforce.Com	Withdrawn
2014-1048	Salesforce.Com	Postponed

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<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2014-1049	Salesforce.Com	Postponed
2014-1050	Salesforce.Com	Postponed
2014-1052	Salesforce.Com	Postponed
2014-1053	Salesforce.Com	Postponed

There being no further business, the Board, at the hour of 10:46 a.m., recessed to reconvene Thursday, July 30, 2015, at 9:30 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on August 3, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
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www.sfgov.org/aab



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Thursday, July 30, 2015  
**9:30 AM** (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2569
APPLICANT:	CAPSTAR SAN FRANCISCO COMPANY
PARCEL NO.:	0020 001
PARCEL ADDRESS:	0211 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$103,910,067.00
APPLICANT'S OPINION:	\$31,171,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3978
APPLICANT:	CAPSTAR SAN FRANCISCO COMPANY
PARCEL NO.:	0020 001
PARCEL ADDRESS:	0211 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$104,692,508.00
APPLICANT'S OPINION:	\$31,402,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4010  
APPLICANT: CAPSTAR SAN FRANCISCO COMPANY  
PARCEL NO.: 0020 001  
PARCEL ADDRESS: 0211 BEACH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$106,786,358.00  
APPLICANT'S OPINION: \$32,031,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5157  
APPLICANT: KING STREET HOLDINGS LP  
PARCEL NO.: 3794 025  
PARCEL ADDRESS: 0160 KING ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$80,731,926.00  
APPLICANT'S OPINION: \$58,000,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5158  
APPLICANT: KING STREET HOLDINGS LP  
PARCEL NO.: 3794 025  
PARCEL ADDRESS: 0160 KING ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$80,731,926.00  
APPLICANT'S OPINION: \$58,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5261  
APPLICANT: KING STREET HOLDINGS LP  
PARCEL NO.: 3794 025  
PARCEL ADDRESS: 0160 KING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$82,897,201.00  
APPLICANT'S OPINION: \$58,550,658.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

- 8) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2013-1926                     |
| APPLICANT:           | CAPSTAR SAN FRANCISCO COMPANY |
| PARCEL NO.:          | 0020 001                      |
| PARCEL ADDRESS:      | 0211 BEACH ST,                |
| TOPIC:               | Decline in Value              |
| CURRENT ASSESSMENT:  | \$108,922,084.00              |
| APPLICANT'S OPINION: | \$32,672,000.00               |
| TAXABLE YEAR:        | 2013                          |
| APPEAL TYPE:         | Real Property                 |
| ROLL TYPE:           | REGULAR                       |
- 9) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2014-0007                                     |
| APPLICANT:           | LANDMARK VENTURE HOLDINGS                     |
| PARCEL NO.:          | 3713 006                                      |
| PARCEL ADDRESS:      | 0001 MARKET ST,                               |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$189,020,974.00                              |
| APPLICANT'S OPINION: | \$175,020,974.00                              |
| TAXABLE YEAR:        | 2010  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 10) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2014-0008                                     |
| APPLICANT:           | LANDMARK VENTURE HOLDINGS                     |
| PARCEL NO.:          | 3713 006                                      |
| PARCEL ADDRESS:      | 0001 MARKET ST,                               |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$188,977,681.00                              |
| APPLICANT'S OPINION: | \$174,977,681.00                              |
| TAXABLE YEAR:        | 2011  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 11) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2014-0081                |
| APPLICANT:           | SPUS6 180 MONTGOMERY LLC |
| PARCEL NO.:          | 0289 009                 |
| PARCEL ADDRESS:      | 0180 MONTGOMERY ST,      |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$139,606,392.00         |
| APPLICANT'S OPINION: | \$115,000,000.00         |
| TAXABLE YEAR:        | 2014                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
| STATUS:              | POSTPONED                |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0105  
APPLICANT: KYO-YA HOTELS & RESORTS, LP dba PALACE HOTEL  
PARCEL NO.: 3707 044  
PARCEL ADDRESS: 0111 - 0127 STEVENSON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$9,189,920.00  
APPLICANT'S OPINION: \$7,500,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0106  
APPLICANT: SF MUSEUM TOWER LLC  
PARCEL NO.: 3722 257  
PARCEL ADDRESS: 0125 03RD ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$113,192,227.00  
APPLICANT'S OPINION: \$80,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, July 30, 2015 at 9:30 a.m.

Present: Diane Robinson, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2569	Capstar San Francisco Co.	Continued to 2:00 p.m.
2011-3978	Capstar San Francisco Co.	Postponed until 2:00 p.m.
2012-4010	Capstar San Francisco Co.	Postponed until 2:00 p.m.
2013-1926	Capstar San Francisco Co.	Postponed until 2:00 p.m.
2012-5157	King Street Holdings, LP	Verbal Stipulation Approved
2014-0106	SF Museum Tower, LLC	Postponed until 1:30 p.m.

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5158	King Street Holdings, LP	Withdrawn
2012-5261	King Street Holdings, LP	Withdrawn
2014-0007	Landmark Venture Holdings	Withdrawn
2014-0008	Landmark Venture Holdings	Withdrawn
2014-0081	SPUS6 180 Montgomery LLC	Postponed
2014-0105	KYO-YA Hotel & Resorts	Withdrawn

**RECESS**

The Board, at the hour of 11:57 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:32 p.m.

Present: Diane Robinson, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Diane Robinson, Presiding

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2569	Capstar San Francisco Co.	Submitted
2011-3978	Capstar San Francisco Co.	Postponed by Assessor
2012-4010	Capstar San Francisco Co.	Postponed by Assessor
2013-1926	Capstar San Francisco Co.	Postponed by Assessor
2014-0106	SF Museum Tower, LLC	Submitted

The Board went into closed session at 4:00 p.m. to deliberate and take possible action on the above submitted applications. At the hour of 4:10 p.m. the Board reconvened in open session and took action as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2569	Capstar San Francisco Co.	A.V. Lowered (Assessor)
2014-0106	SF Museum Tower, LLC	Denied

There being no further business, the Board, at the hour of 4:12 p.m., recessed to reconvene Friday, July 31, 2015, at 9:30 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Monday, August 10, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



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TDD: (415) 554-5227  
E-mail: AAB@sfgov.org  
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing  
Room 406, City Hall  
Friday, July 31, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4642
APPLICANT:	NORTHWEST DEALER CO.
PARCEL NO.:	2025 003
PARCEL ADDRESS:	1700 NORIEGA ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$2,032,541.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5387
APPLICANT:	YESIN, SVETLANA
PARCEL NO.:	1743 021
PARCEL ADDRESS:	0614 - 0616 IRVING ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$1,097,392.00
APPLICANT'S OPINION:	\$760,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

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DATE POSTED  
JUL 21 2015

Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2012-3164              |
| APPLICANT:           | CDC SAN FRANCISCO, LLC |
| PARCEL NO.:          | 3724 072               |
| PARCEL ADDRESS:      | 0888 HOWARD ST,        |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$217,882,119.00       |
| APPLICANT'S OPINION: | \$114,511,884.00       |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
| STATUS:              | POSTPONED              |
- 5) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2012-3461              |
| APPLICANT:           | YESIN, SVETLANA        |
| PARCEL NO.:          | 1743 021               |
| PARCEL ADDRESS:      | 0614 - 0616 IRVING ST, |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$1,127,767.00         |
| APPLICANT'S OPINION: | \$900,000.00           |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
- 6) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2012-3795        |
| APPLICANT:           | PLATINUM ENERGY  |
| PARCEL NO.:          | 1444 023         |
| PARCEL ADDRESS:      | 4856 GEARY BLVD, |
| TOPIC:               |                  |
| CURRENT ASSESSMENT:  | \$2,171,025.00   |
| APPLICANT'S OPINION: | \$800,000.00     |
| TAXABLE YEAR:        | 2012             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 7) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2012-3796                              |
| APPLICANT:           | PLATINUM ENERGY/WESTERN DEALER, LESSEE |
| PARCEL NO.:          | 2397 035                               |
| PARCEL ADDRESS:      | 1855 TARAVAL ST,                       |
| TOPIC:               | Pre-Hearing Conference                 |
| CURRENT ASSESSMENT:  | \$2,175,991.00                         |
| APPLICANT'S OPINION: | \$800,000.00                           |
| TAXABLE YEAR:        | 2012                                   |
| APPEAL TYPE:         | Real Property                          |
| ROLL TYPE:           | REGULAR                                |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3797  
APPLICANT: PLATINUM ENERGY  
PARCEL NO.: 2025 003  
PARCEL ADDRESS: 1700 NORIEGA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,073,191.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4991  
APPLICANT: CDC SAN FRANCISCO, LLC  
PARCEL NO.: 3724 072  
PARCEL ADDRESS: 0888 HOWARD ST,  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$27,100,000.00  
APPLICANT'S OPINION: \$20,000,000.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0404  
APPLICANT: DOGPATCH PARTNERS, LLC  
PARCEL NO.: 4108 020  
PARCEL ADDRESS: 0728 - 0732 22ND ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$3,144,701.00  
APPLICANT'S OPINION: \$1,750,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0559  
APPLICANT: PLATINUM ENERGY/WESTERN DEALER, LESSEE  
PARCEL NO.: 2025 003  
PARCEL ADDRESS: 1700 NORIEGA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,763,000.00  
APPLICANT'S OPINION: \$1,300,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2508  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 0239 009  
PARCEL ADDRESS: 0400 MONTGOMERY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$31,219,679.00  
APPLICANT'S OPINION: \$13,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2509  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 3777 045  
PARCEL ADDRESS: 0598 BRANNAN ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$10,750,545.00  
APPLICANT'S OPINION: \$2,100,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2510  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 3725 097  
PARCEL ADDRESS: 0110 05TH ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$13,873,480.00  
APPLICANT'S OPINION: \$4,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2511  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 3725 093  
PARCEL ADDRESS: 0901 - 0933 MISSION ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$35,070,465.00  
APPLICANT'S OPINION: \$9,500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2815  
APPLICANT: PLATINUM ENERGY  
PARCEL NO.: 2397 035  
PARCEL ADDRESS: 1855 TARAVAL ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,219,509.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2816  
APPLICANT: PLATINUM ENERGY  
PARCEL NO.: 2025 003  
PARCEL ADDRESS: 1700 NORIEGA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,874,623.00  
APPLICANT'S OPINION: \$1,020,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2817  
APPLICANT: PLATINUM ENERGY  
PARCEL NO.: 1444 023  
PARCEL ADDRESS: 4856 GEARY BLVD,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,415,113.00  
APPLICANT'S OPINION: \$900,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2838  
APPLICANT: THE GAP, INC. (LESSEE)  
PARCEL NO.: 8721 011  
PARCEL ADDRESS: 0550 TERRY A. FRANCOIS BL,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$114,305,085.00  
APPLICANT'S OPINION: \$57,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 20) Hearing, discussion, and possible action involving:
- |                      |                                 |
|----------------------|---------------------------------|
| APPLICATION:         | 2013-3045                       |
| APPLICANT:           | WESTERN DEALER HOLDING CO., LLC |
| PARCEL NO.:          | 2025 003                        |
| PARCEL ADDRESS:      | 1700 NORIEGA ST,                |
| TOPIC:               | Pre-Hearing Conference          |
| CURRENT ASSESSMENT:  | \$730,459.00                    |
| APPLICANT'S OPINION: | \$0.00                          |
| TAXABLE YEAR:        | 2011                            |
| APPEAL TYPE:         | Real Property                   |
| ROLL TYPE:           | ESCAPE                          |
- 21) Hearing, discussion, and possible action involving:
- |                      |                                 |
|----------------------|---------------------------------|
| APPLICATION:         | 2013-3046                       |
| APPLICANT:           | WESTERN DEALER HOLDING CO., LLC |
| PARCEL NO.:          | 2025 003                        |
| PARCEL ADDRESS:      | 1700 NORIEGA ST,                |
| TOPIC:               | Pre-Hearing Conference          |
| CURRENT ASSESSMENT:  | \$745,068.00                    |
| APPLICANT'S OPINION: | \$0.00                          |
| TAXABLE YEAR:        | 2012                            |
| APPEAL TYPE:         | Real Property                   |
| ROLL TYPE:           | ESCAPE                          |
- 22) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2013-3264              |
| APPLICANT:           | KILROY REALTY LP       |
| PARCEL NO.:          | 3721 001               |
| PARCEL ADDRESS:      | 0100 01ST ST,          |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$24,842,000.00        |
| APPLICANT'S OPINION: | \$20,898,000.00        |
| TAXABLE YEAR:        | 2010                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | SUPPLEMENTAL           |
- 23) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2013-3265              |
| APPLICANT:           | KILROY REALTY LP       |
| PARCEL NO.:          | 3721 002               |
| PARCEL ADDRESS:      | 0100 01ST ST,          |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$10,931,000.00        |
| APPLICANT'S OPINION: | \$9,199,000.00         |
| TAXABLE YEAR:        | 2010                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | SUPPLEMENTAL           |

24) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3266  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 003  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$10,931,000.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3267  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 004  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$10,434,000.00  
APPLICANT'S OPINION: \$8,999,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3268  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 005  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$62,098,000.00  
APPLICANT'S OPINION: \$52,095,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

27) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3269  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 084  
PARCEL ADDRESS: 0022 - 0026 MINNA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$25,756,000.00  
APPLICANT'S OPINION: \$21,698,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

28) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3270  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 087  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$51,008,000.00  
APPLICANT'S OPINION: \$42,895,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

29) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3718  
APPLICANT: LAGUNA PARK, LP  
PARCEL NO.: 0614 002  
PARCEL ADDRESS: 2235 LAGUNA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$20,613,000.00  
APPLICANT'S OPINION: \$16,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

30) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3719  
APPLICANT: LAGUNA PARK, LP  
PARCEL NO.: 0614 002  
PARCEL ADDRESS: 2235 LAGUNA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$20,613,000.00  
APPLICANT'S OPINION: \$16,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

31) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4978  
APPLICANT: GEARY DARLING, LP  
PARCEL NO.: 0317 001  
PARCEL ADDRESS: 0501 - 0507 GEARY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$63,005,498.00  
APPLICANT'S OPINION: \$41,000,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL



32) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4979  
APPLICANT: GEARY DARLING, LP  
PARCEL NO.: 0317 026  
PARCEL ADDRESS: 0034 SHANNON ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,000,000.00  
APPLICANT'S OPINION: \$600,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

33) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4992  
APPLICANT: YEE, SHUBERT  
PARCEL NO.: 0548 026  
PARCEL ADDRESS: 2221 LARKIN ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$4,294,530.00  
APPLICANT'S OPINION: \$3,672,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

34) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5034  
APPLICANT: HUSKIES OWNER LLC  
PARCEL NO.: 0295 008  
PARCEL ADDRESS: 0432 - 0462 POWELL ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$92,223,494.00  
APPLICANT'S OPINION: \$68,456,664.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

35) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5035  
APPLICANT: HUSKIES OWNER LLC  
PARCEL NO.: 0295 008  
PARCEL ADDRESS: 0432 - 0462 POWELL ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$90,630,764.00  
APPLICANT'S OPINION: \$7,233,170.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

36) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5036  
APPLICANT: HUSKIES OWNER LLC  
PARCEL NO.: 0295 008  
PARCEL ADDRESS: 0432 - 0462 POWELL ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$95,482,583.00  
APPLICANT'S OPINION: \$10,397,038.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

37) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5037  
APPLICANT: HUSKIES OWNER LLC  
PARCEL NO.: 0295 008  
PARCEL ADDRESS: 0432 - 0462 POWELL ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$96,878,902.00  
APPLICANT'S OPINION: \$10,071,647.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

38) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0015  
APPLICANT: ALL REAL PROPERTY, INC.  
PARCEL NO.: 0598 009  
PARCEL ADDRESS: 1900 VAN NESS AVE,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,995,000.00  
APPLICANT'S OPINION: \$3,400,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

39) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1088  
APPLICANT: WOO REVOCABLE TRUST  
PARCEL NO.: 1276 019  
PARCEL ADDRESS: 0173 - 0175 PARNASSUS AVE,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,906,294.00  
APPLICANT'S OPINION: \$1,144,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

40) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1142
APPLICANT:	FEDERAL EXPRESS (LESSEE)
PARCEL NO.:	4347A004
PARCEL ADDRESS:	1875 MARIN AVE,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$32,214,391.00
APPLICANT'S OPINION:	\$30,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

41) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1240
APPLICANT:	BROWN, TIM
PARCEL NO.:	3596 113
PARCEL ADDRESS:	0883 - 0899 VALENCIA ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$3,822,938.00
APPLICANT'S OPINION:	\$2,100,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1270
APPLICANT:	FENG, WEI MING
PARCEL NO.:	5810 020
PARCEL ADDRESS:	0886V MOULTRIE ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$113,705.00
APPLICANT'S OPINION:	\$80,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1271
APPLICANT:	FENG, WEI MING
PARCEL NO.:	5810 017
PARCEL ADDRESS:	0868V MOULTRIE ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$113,705.00
APPLICANT'S OPINION:	\$80,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

44) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1272  
APPLICANT: FENG, WEI MING  
PARCEL NO.: 5810 021  
PARCEL ADDRESS: 0890V MOULTRIE ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$113,705.00  
APPLICANT'S OPINION: \$80,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

45) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1273  
APPLICANT: FENG, WEI MING  
PARCEL NO.: 5811 023  
PARCEL ADDRESS: 0893V MOULTRIE ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$117,969.00  
APPLICANT'S OPINION: \$80,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

46) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1274  
APPLICANT: FENG, WEI MING  
PARCEL NO.: 5811 026  
PARCEL ADDRESS: 0877V MOULTRIE ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$128,684.00  
APPLICANT'S OPINION: \$80,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

47) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1275  
APPLICANT: FENG, WEI MING  
PARCEL NO.: 5811 027  
PARCEL ADDRESS: 0875V MOULTRIE ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$128,684.00  
APPLICANT'S OPINION: \$80,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

48) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1276  
APPLICANT: FENG, WEI MING  
PARCEL NO.: 5811 028  
PARCEL ADDRESS: 0873V MOULTRIE ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$128,684.00  
APPLICANT'S OPINION: \$80,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

49) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1437  
APPLICANT: 11TH STREET PROPERTY LLC  
PARCEL NO.: 6048 013  
PARCEL ADDRESS: 2798 SAN BRUNO AVE,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$961,779.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

50) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1442  
APPLICANT: 183 TOWNSEND CORP  
PARCEL NO.: 5264 049  
PARCEL ADDRESS: 0500 SELBY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,149,724.00  
APPLICANT'S OPINION: \$6,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

51) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1529  
APPLICANT: CHEN, KENNETH  
PARCEL NO.: 0987 019  
PARCEL ADDRESS: 3559 JACKSON ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$5,474,408.00  
APPLICANT'S OPINION: \$5,275,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

52) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1530  
APPLICANT: RESTORATION HARDWARE, INC  
PARCEL NO.: 3916 018  
PARCEL ADDRESS: 0188 HENRY ADAMS ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$3,975,046.00  
APPLICANT'S OPINION: \$2,584,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

53) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2447  
APPLICANT: NAJDAWI, DEAN  
PARCEL NO.: 5924 024  
PARCEL ADDRESS: 1524 SILVER AVE,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$845,320.00  
APPLICANT'S OPINION: \$606,767.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

**Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.





**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the Pre-Hearing Conference meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, July 31, 2015 at 9:35 a.m.

Present: Diane Robinson, Mark Watts and Eugene Valla

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present for this pre-hearing conference requested by the Assessor regarding Assessor's request for information made pursuant to Revenue & Taxation Code §441, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-4642	Northwest Dealer Co.	Postponed at hearing by Assessor
2011-5387	Svetlana Yesin	Applicant to submit remaining information to Assessor within 45 days
2012-3461	Svetlana Yesin	Same as above
2012-3795	Platinum Energy	Postponed at hearing by Assessor
2012-3796	Platinum Energy	Postponed at hearing by Assessor
2012-3797	Platinum Energy	Postponed at hearing by Assessor
2013-0559	Platinum Energy	Postponed at hearing by Assessor
2013-2815	Platinum Energy	Postponed at hearing by Assessor
2013-2816	Platinum Energy	Postponed at hearing by Assessor
2013-2817	Platinum Energy	Postponed at hearing by Assessor
2013-2838	The Gap, Inc. (Lessee)	Postponed at hearing by Assessor; waiting for new supplemental to be issued for 2012 change in ownership.
2013-3045	Western Dealer Holding Co	Postponed at hearing by Assessor
2013-3046	Western Dealer Holding Co	Postponed at hearing by Assessor
2013-3718	Laguna Park, LP	Applicant to submit remaining information to Assessor within 30 days
2013-3719	Laguna Park, LP	Same as above
2013-4992	Shubert Yee	Amended application to include legal challenge of percentage of reassessment
2014-0015	All Real Property, Inc.	Postponed at hearing by Assessor
2014-1270	Wei Ming Feng	Applicant to submit remaining information to Assessor within 45 days
2014-1271	Wei Ming Feng	Same as above
2014-1272	Wei Ming Feng	Same as above
2014-1273	Wei Ming Feng	Same as above
2014-1274	Wei Ming Feng	Same as above
2014-1275	Wei Ming Feng	Same as above
2014-1276	Wei Ming Feng	Same as above
2014-2447	Dean Najdawi	Applicant to submit remaining information to Assessor within 30 days

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2508	Hearst Communications, Inc.	Denied; No-Show
2013-2509	Hearst Communications, Inc.	Denied; No-Show
2013-2510	Hearst Communications, Inc.	Denied; No-Show
2013-2511	Hearst Communications, Inc.	Denied; No-Show
2014-1529	Kenneth Chen	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3164	CDC San Francisco, LLC	Assessor received information requested
2012-4991	CDC San Francisco, LLC	Assessor received information requested
2013-0404	Dogpatch Partners, LLC	Postponed
2013-3264	Kilroy Realty, LP	Assessor received information requested
2013-3265	Kilroy Realty, LP	Same as above
2013-3266	Kilroy Realty, LP	Same as above
2013-3267	Kilroy Realty, LP	Same as above
2013-3268	Kilroy Realty, LP	Same as above
2013-3269	Kilroy Realty, LP	Same as above
2013-3270	Kilroy Realty, LP	Same as above
2013-4978	Geary Darling, LP	Postponed
2013-4979	Geary Darling, LP	Postponed
2013-5034	Huskies Owner, LLC	Postponed
2013-5035	Huskies Owner, LLC	Postponed
2013-5036	Huskies Owner, LLC	Postponed
2013-5037	Huskies Owner, LLC	Postponed
2014-1088	Woo Revocable Trust	Withdrawn
2014-1142	Federal Express (Lessee)	Withdrawn
2014-1240	Tim Brown	Postponed
2014-1437	11 <sup>th</sup> Street Property, LLC	Assessor received information requested
2014-1442	183 Townsend Corp.	Withdrawn
2014-1530	Restoration Hardware, Inc.	Withdrawn

There being no further business, the Board, at the hour of 11:53 a.m., recessed to reconvene, Monday, August 3, 2015, at 8:30 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on August 5, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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Fax: (415) 554-6775  
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## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 408, City Hall  
Friday, July 31, 2015  
9:35 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3217
APPLICANT:	COX, ALGERNON
PARCEL NO.:	5961 041
PARCEL ADDRESS:	0139 VALMAR TER,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$430,000.00
APPLICANT'S OPINION:	\$385,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3270
APPLICANT:	COX, ALGERNON
PARCEL NO.:	5428F018
PARCEL ADDRESS:	0088 ORSI CIR,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$502,568.00
APPLICANT'S OPINION:	\$485,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5730  
APPLICANT: SST INVESTMENTS LLC  
PARCEL NO.: 3612 063  
PARCEL ADDRESS: 0757 - 0767 TREAT AVE,  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$702,000.00  
APPLICANT'S OPINION: \$370,962.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3734  
APPLICANT: COX, ALGERNON  
PARCEL NO.: 5961 041  
PARCEL ADDRESS: 0139 VALMAR TER,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$390,000.00  
APPLICANT'S OPINION: \$340,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4097  
APPLICANT: TAHBAZOF, SIAVASH  
PARCEL NO.: 3728 018  
PARCEL ADDRESS: 1252 - 1256 HOWARD ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,946,659.00  
APPLICANT'S OPINION: \$1,265,328.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4962  
APPLICANT: COX, ALGERNON  
PARCEL NO.: 5428F018  
PARCEL ADDRESS: 0088 ORSI CIR,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$512,616.00  
APPLICANT'S OPINION: \$485,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1727
APPLICANT:	TAHBAZOF, SIAVASH
PARCEL NO.:	3728 018
PARCEL ADDRESS:	1252 - 1256 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,985,591.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 1 Hearing Room 408, City Hall Friday, July 31, 2015 9:35 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3017
APPLICANT:	COX, ALGERNON
PARCEL NO.:	5961 041
PARCEL ADDRESS:	0139 VALMAR TER,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$430,000.00
APPLICANT'S OPINION:	\$385,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3270
APPLICANT:	COX, ALGERNON
PARCEL NO.:	5428F018
PARCEL ADDRESS:	0088 ORSI CIR,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$502,568.00
APPLICANT'S OPINION:	\$485,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED  
JUL 21 2015  
Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2011-5730                                  |
| APPLICANT:           | SST INVESTMENTS LLC                        |
| PARCEL NO.:          | 3612 063                                   |
| PARCEL ADDRESS:      | 0757 - 0767 TREAT AVE,                     |
| TOPIC:               | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT:  | \$702,000.00                               |
| APPLICANT'S OPINION: | \$370,962.00                               |
| TAXABLE YEAR:        | 2008                                       |
| APPEAL TYPE:         | Real Property                              |
| ROLL TYPE:           | SUPPLEMENTAL                               |
- 5) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2012-3734        |
| APPLICANT:           | COX, ALGERNON    |
| PARCEL NO.:          | 5961 041         |
| PARCEL ADDRESS:      | 0139 VALMAR TER, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$390,000.00     |
| APPLICANT'S OPINION: | \$340,000.00     |
| TAXABLE YEAR:        | 2012             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 6) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2012-4097              |
| APPLICANT:           | TAHBAZOF, SIAVASH      |
| PARCEL NO.:          | 3728 018               |
| PARCEL ADDRESS:      | 1252 - 1256 HOWARD ST, |
| TOPIC:               | Decline in Value       |
| CURRENT ASSESSMENT:  | \$1,946,659.00         |
| APPLICANT'S OPINION: | \$1,265,328.00         |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
- 7) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2012-4962        |
| APPLICANT:           | COX, ALGERNON    |
| PARCEL NO.:          | 5428F018         |
| PARCEL ADDRESS:      | 0088 ORSI CIR,   |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$512,616.00     |
| APPLICANT'S OPINION: | \$485,000.00     |
| TAXABLE YEAR:        | 2012             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |



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## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### GOVERNMENT DOCUMENTS DEPT **AMENDED** **Agenda\* / Hearing Notice of Assessment Appeals Board No. 1**

JUL 27 2015

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**SPECIAL HEARING**  
**Pursuant to Revenue & Taxation Code §1622.6**  
**Room 408, City Hall**  
**Friday, July 31, 2015**  
**9:35 AM**

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1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3017
APPLICANT:	COX, ALGERNON
PARCEL NO.:	5961 041
PARCEL ADDRESS:	0139 VALMAR TER,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$430,000.00
APPLICANT'S OPINION:	\$385,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3270
APPLICANT:	COX, ALGERNON
PARCEL NO.:	5428F018
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TOPIC:	Decline in Value
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TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

**AMENDED**

JUL 27 2015

Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5730
APPLICANT:	SST INVESTMENTS LLC
PARCEL NO.:	3612 063
PARCEL ADDRESS:	0757 - 0767 TREAT AVE,
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$702,000.00
APPLICANT'S OPINION:	\$370,962.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3734
APPLICANT:	COX, ALGERNON
PARCEL NO.:	5961 041
PARCEL ADDRESS:	0139 VALMAR TER,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$390,000.00
APPLICANT'S OPINION:	\$340,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4097
APPLICANT:	TAHBAZOF, SIAVASH
PARCEL NO.:	3728 018
PARCEL ADDRESS:	1252 - 1256 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,946,659.00
APPLICANT'S OPINION:	\$1,265,328.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4962
APPLICANT:	COX, ALGERNON
PARCEL NO.:	5428F018
PARCEL ADDRESS:	0088 ORSI CIR,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$512,616.00
APPLICANT'S OPINION:	\$485,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1727
APPLICANT:	TAHBAZOF, SIAVASH
PARCEL NO.:	3728 018
PARCEL ADDRESS:	1252 - 1256 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,985,591.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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AUG 14 2015

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of the Special Alternate Panel for Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, July 31, 2015, at 9:37 a.m.

Present: Alternate Board Members from Alameda County  
Ted Dang, Jason Cheng and Lynn Sherrell

Quorum present

Chairperson: Ted Dang, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-3017	Algernon Cox	Submitted
2011-3270	Algernon Cox	Submitted
2012-3734	Algernon Cox	Submitted
2012-4097	Siavash Tahbazof	Verbal Stipulation Approved
2012-4962	Algernon Cox	Verbal Stipulation Approved

At the hour of 10:53 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 11:05 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-3017	Algernon Cox	A. V. Lowered (Board)
2011-3270	Algernon Cox	Denied
2012-3734	Algernon Cox	A. V. Lowered (Board)

The following listed applicant for change in the assessed valuation of property affecting the 2008 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5730	SST Investments LLC	Denied for Lack of Appearance

The following listed applicant for change in the assessed valuation of property affecting the 2013 assessment roll year having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1727	Saivash Tahbazof	Withdrawn

There being no further business, the Special Alternate Panel for the Assessment Appeals Board adjourned at the hour of 11:08 a.m.

Alistair Gibson  
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran", with a stylized, flowing script.

Dawn Duran  
Administrator

Approved by the Administrator on Tuesday, August 4, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org  
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING  
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL  
MONDAY, AUGUST 3, 2015  
8:30 to 9:30 AM

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- 
1. Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
  2. Closed session to continue preparing the Board's findings for the below listed appeal application. (pursuant to Revenue and Taxation code sections 1605.4):

A. APPLICATION:	2012-5318
APPLICANT:	William Cosgrove
PARCEL NO.:	0604 005
PARCEL ADDRESS:	2425 Buchanan Street
TOPIC:	Base Year/Change in Ownership Value Incorrect
CURRENT ASSESSMENT:	\$3,500,000.00
APPLICANT'S OPINION:	\$2,375,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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**Aviso en Español:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 於現在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, August 3, 2015 at 8:32 a.m.

Present: Jeffrey Morris, Eugene Valla and Mark Watts

Quorum present

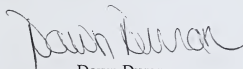
Chairperson: Jeffrey Morris, Presiding

With no public present for comment, the Board went into closed session with legal counsel and 8:35 a.m. to review the draft findings of fact prepared for the below listed applicant.

At the hour of 9:32 a.m. the Board reconvened in open session and took no action on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5318	William Cosgrove	Continued for further edits and final review of findings of fact.

There being no further business, the Board, at the hour of 9:35 a.m., recessed to immediately reconvene this same morning, August 3, 2015, at 9:40 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Wednesday, August 26, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Monday, August 3, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0221  
APPLICANT: MARIANI, CLAUDIO  
PARCEL NO.: 0175 011  
PARCEL ADDRESS: 0478 JACKSON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,218,438.00  
APPLICANT'S OPINION: \$1,470,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0222  
APPLICANT: BASSETT, THOMAS  
PARCEL NO.: 0542 010  
PARCEL ADDRESS: 1912 GREEN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,950,928.00  
APPLICANT'S OPINION: \$2,495,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0247  
APPLICANT: DR HOSTELS, LLC  
PARCEL NO.: 0304 018  
PARCEL ADDRESS: 0711 POST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,470,263.00  
APPLICANT'S OPINION: \$7,500,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0395  
APPLICANT: ZR JACKSON LP  
PARCEL NO.: 0196 001  
PARCEL ADDRESS: 0621V SANSOME ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,319,666.00  
APPLICANT'S OPINION: \$1,700,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0396  
APPLICANT: ZR JACKSON LP  
PARCEL NO.: 0196 027  
PARCEL ADDRESS: 0405 - 0445 SITUS TO BE ASSIGNED ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$19,427,217.00  
APPLICANT'S OPINION: \$12,800,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0445  
APPLICANT: MADHAV TRUST  
PARCEL NO.: 0740 010  
PARCEL ADDRESS: 0640 - 0642 EDDY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,800,420.00  
APPLICANT'S OPINION: \$1,084,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0451  
APPLICANT: SINO, JOSEPH  
PARCEL NO.: 0824 002B  
PARCEL ADDRESS: 1050 FELL ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,710,390.00  
APPLICANT'S OPINION: \$1,027,500.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0547  
APPLICANT: SHREE JALARAM HOTEL L.P  
PARCEL NO.: 0341 008  
PARCEL ADDRESS: 0050 - 0068 MASON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,073,039.00  
APPLICANT'S OPINION: \$1,254,845.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0548  
APPLICANT: SHREE JALARAM LODGING LP  
PARCEL NO.: 3702 045  
PARCEL ADDRESS: 1133 - 1139 MARKET ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,675,285.00  
APPLICANT'S OPINION: \$2,805,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0584  
APPLICANT: GAYLORD ASSOCIATES LP  
PARCEL NO.: 0305 011  
PARCEL ADDRESS: 0550 GEARY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,494,030.00  
APPLICANT'S OPINION: \$2,696,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 12) Hearing, discussion, and possible action involving:
- |                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2014-0585             |
| APPLICANT:           | GAYLORD ASSOCIATES LP |
| PARCEL NO.:          | 0305 036              |
| PARCEL ADDRESS:      | 0620 JONES ST,        |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$19,672,576.00       |
| APPLICANT'S OPINION: | \$12,105,843.00       |
| TAXABLE YEAR:        | 2014                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | REGULAR               |
- 13) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-0590           |
| APPLICANT:           | SUNHILL ENTERPRISES |
| PARCEL NO.:          | 0175 033            |
| PARCEL ADDRESS:      | 0888 MONTGOMERY ST, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$6,628,136.00      |
| APPLICANT'S OPINION: | \$3,977,000.00      |
| TAXABLE YEAR:        | 2014                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |
- 14) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2014-0596         |
| APPLICANT:           | LEVY FAMILY TRUST |
| PARCEL NO.:          | 0346 020          |
| PARCEL ADDRESS:      | 475 TURK ST,      |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$1,617,891.00    |
| APPLICANT'S OPINION: | \$1,052,150.00    |
| TAXABLE YEAR:        | 2014              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
| STATUS:              | POSTPONED         |
- 15) Hearing, discussion, and possible action involving:
- |                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2014-0651             |
| APPLICANT:           | GOUGH & LILY, LLC     |
| PARCEL NO.:          | 0838 004              |
| PARCEL ADDRESS:      | 0131 - 0135 GOUGH ST, |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$2,303,116.00        |
| APPLICANT'S OPINION: | \$1,382,000.00        |
| TAXABLE YEAR:        | 2014                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | REGULAR               |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0793  
APPLICANT: CITY LIFE PROPERTIES, LLC  
PARCEL NO.: 0337 007  
PARCEL ADDRESS: 0308 - 3100 TURK ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,455,558.00  
APPLICANT'S OPINION: \$1,597,012.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0794  
APPLICANT: TP PHAM, LLC  
PARCEL NO.: 0798 031  
PARCEL ADDRESS: 0930 GROVE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,725,952.00  
APPLICANT'S OPINION: \$1,636,350.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, August 3, 2015 at 9:40 a.m.

Present: Jeffrey Morris, Eugene Valla and Mark Watts

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0584	Gaylord Associates, LP	Denied; No-Show
2014-0585	Gaylord Associates, LP	Denied; No-Show
2014-0590	Sunhill Enterprises	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0221	Claudio Mariani	Postponed
2014-0222	Thomas Bassett	Withdrawn
2014-0247	DR Hostels, LLC	Withdrawn
2014-0395	ZR Jackson, LP	Withdrawn
2014-0396	ZR Jackson, LP	Withdrawn
2014-0445	Madhav Trust	Withdrawn
2014-0451	Joseph Siino	Withdrawn
2014-0547	Shree Jalaram Hotel, LP	Withdrawn
2014-0548	Shree Jalaram Lodging, LP	Postponed
2014-0596	Levy Family Trust	Postponed
2014-0651	Gough & Lily, LLC	Withdrawn
2014-0793	City Life Properties, LLC	Withdrawn
2014-0794	TP Pham, LLC	Withdrawn

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There being no further business, the Board, at the hour of 9:50 a.m., recessed to reconvene Tuesday, August 5, 2015, at 9:30 a.m.

A handwritten signature in dark ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" being more prominent than the last name "Duran".

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Wednesday, August 26, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING  
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL  
MONDAY, AUGUST 3, 2015  
11:45 AM to 12:15 PM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1. Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session to continue preparing the Board's findings for the below listed appeal applications. (pursuant to Revenue and Taxation code sections 1605.4):

A. APPLICATION: 2009-4962  
APPLICANT: AvalonBay Communities, Inc.  
PARCEL NO.: 8705 007  
PARCEL ADDRESS: 255 King Street  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$131,511,547.00  
APPLICANT'S OPINION: \$109,500,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: Regular

B. APPLICATION: 2010-3194  
APPLICANT: AvalonBay Communities, Inc.  
PARCEL NO.: 8705 007  
PARCEL ADDRESS: 255 King Street  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$132,254,922.00  
APPLICANT'S OPINION: \$110,200,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: Regular

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JUL 30 2015  
Assessment Appeals Board

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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**Aviso en Español:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

簡 譯 必 須 在 會 議 前 最 少 四 十 八 小 時 提 出 要 求  
請 電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, August 3, 2015 at 12:15 p.m.

Present: Edward Campaña, Diane Robinson and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

With no public present for comment, the Board went into closed session with legal counsel and 12:15 p.m. to review the draft findings of fact prepared for the below listed applicant.

At the hour of 1:33 p.m. the Board reconvened in open session and took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-4962	AvalonBay Communities, Inc.	Continued for further edits and final review of findings of fact.
2010-3194	AvalonBay Communities, Inc.	Same as above.

There being no further business, the Board, at the hour of 1:35 p.m., recessed to reconvene Wednesday, August 5, 2015, at 9:30 a.m.

*Dawn Duran*

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on August 5, 2015\_\_

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Monday, August 3, 2015  
1:30 PM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2010-4532  
APPLICANT: DELTA DENTAL PLAN OF CALIFORNIA  
PARCEL NO.: 2010200705  
PARCEL ADDRESS: 0100 01<sup>ST</sup> ST, #1200  
TOPIC:  
CURRENT ASSESSMENT: \$15,861,851.00  
APPLICANT'S OPINION: \$7,860,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4613  
APPLICANT: DELTA DENTAL PLAN OF CALIFORNIA  
PARCEL NO.: 2011201037  
PARCEL ADDRESS: 0100 01<sup>ST</sup> ST, #1200  
TOPIC: Classification of Property is Incorrect  
CURRENT ASSESSMENT: \$14,302,281.00  
APPLICANT'S OPINION: \$7,200,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

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- 4) Hearing, discussion, and possible action involving:
- |                      |                                 |
|----------------------|---------------------------------|
| APPLICATION:         | 2012-3383                       |
| APPLICANT:           | DELTA DENTAL PLAN OF CALIFORNIA |
| PARCEL NO.:          | 2012200690                      |
| PARCEL ADDRESS:      | 0100 01 <sup>ST</sup> ST, #1200 |
| TOPIC:               | Personal Property / Fixtures    |
| CURRENT ASSESSMENT:  | \$12,117,687.00                 |
| APPLICANT'S OPINION: | \$6,000,000.00                  |
| TAXABLE YEAR:        | 2012                            |
| APPEAL TYPE:         | Personal Property               |
| ROLL TYPE:           | REGULAR                         |
- 5) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2012-4258           |
| APPLICANT:           | LOKE, ERIC          |
| PARCEL NO.:          | 5449 027            |
| PARCEL ADDRESS:      | 2627 SAN BRUNO AVE, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$815,988.00        |
| APPLICANT'S OPINION: | \$500,000.00        |
| TAXABLE YEAR:        | 2012                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |
- 6) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2012-4260               |
| APPLICANT:           | NILAND, MICHAEL         |
| PARCEL NO.:          | 3596 003                |
| PARCEL ADDRESS:      | 2310 - 2314 MISSION ST, |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$1,201,839.00          |
| APPLICANT'S OPINION: | \$700,000.00            |
| TAXABLE YEAR:        | 2012                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | REGULAR                 |
- 7) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2012-4293        |
| APPLICANT:           | PADILLA, ROBERT  |
| PARCEL NO.:          | 1584 020         |
| PARCEL ADDRESS:      | 0627 41ST AVE,   |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,622,589.00   |
| APPLICANT'S OPINION: | \$901,680.00     |
| TAXABLE YEAR:        | 2012             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |



- 8) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2013-2221               |
| APPLICANT:           | PENA, TOMAS             |
| PARCEL NO.:          | 3596 009                |
| PARCEL ADDRESS:      | 2344 - 2348 MISSION ST, |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$975,984.00            |
| APPLICANT'S OPINION: | \$250,000.00            |
| TAXABLE YEAR:        | 2013                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | REGULAR                 |
- 9) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2013-2224        |
| APPLICANT:           | PADILLA, ROBERT  |
| PARCEL NO.:          | 1584 020         |
| PARCEL ADDRESS:      | 0627 41ST AVE,   |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,655,006.00   |
| APPLICANT'S OPINION: | \$251,680.00     |
| TAXABLE YEAR:        | 2013             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 10) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-2831                    |
| APPLICANT:           | DELTA DENTAL                 |
| PARCEL NO.:          | 2013210649                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$12,079,001.00              |
| APPLICANT'S OPINION: | \$5,300,000.00               |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
- 11) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-0557        |
| APPLICANT:           | ONG, EDWARD      |
| PARCEL NO.:          | 2847 084         |
| PARCEL ADDRESS:      | 0140 PORTOLA DR, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$2,888,132.00   |
| APPLICANT'S OPINION: | \$1,878,000.00   |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1182  
APPLICANT: DELTA DENTAL  
PARCEL NO.: 2014220615  
PARCEL ADDRESS: 0100 01<sup>ST</sup> ST, #1200  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$10,908,178.00  
APPLICANT'S OPINION: \$5,400,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2408  
APPLICANT: GOOSBY, JACKIELINE TRUST  
PARCEL NO.: 1475 033  
PARCEL ADDRESS: 0430 44TH AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,512,776.00  
APPLICANT'S OPINION: \$2,003,841.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, August 3, 2015, at 1:40 p.m.

Present: Ed Campaña, Louisa Mendoza and Yosef Tahbazof

Quorum present

Chairperson: Yosef Tahbazof, Presiding

The following listed applicants for change in the assessed valuation of property affecting various Assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-4532	Delta Dental Plan of California	Written Stipulation Approved
2011-4613	Delta Dental Plan of California	Written Stipulation Approved
2014-0557	Edward Ong	Submitted

At the hour of 2:24 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 2: 32 p.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0557	Edward Ong	A. V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3383	Delta Dental Plan of California	Postponed
2012-4258	Eric Loke	Withdrawn
2012-4260	Michael Niland	Withdrawn
2012-4293	Robert Padilla	Withdrawn
2013-2221	Tomas Pena	Withdrawn
2013-2224	Robert Padilla	Withdrawn
2013-2831	Delta Dental	Postponed
2014-1182	Delta Dental	Postponed
2014-2408	Goosby, Jackieline Trust	Withdrawn

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Tuesday, August 4, 2015, at 9:30 a.m.

*Assessment Appeals Board No. 2*  
*Journal of Proceedings*  
*Monday, August 03, 2015 at 1:30 p.m.*  
*Page 2*

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran", written in a cursive style.

Dawn Duran  
Administrator

Approved by the Board on Tuesday, August 4, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 2 Hearing

Room 406, City Hall  
Tuesday, August 4, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6194
APPLICANT:	AMERICAN MULTI-CINEMA INC.
PARCEL NO.:	2012900400
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$4,602,377.00
APPLICANT'S OPINION:	\$627,130.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6195
APPLICANT:	AMERICAN MULTI-CINEMA INC.
PARCEL NO.:	2012900399
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,651,542.00
APPLICANT'S OPINION:	\$627,130.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

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- 4) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2011-6196                        |
| APPLICANT:           | AMERICAN MULTI-CINEMA INC.       |
| PARCEL NO.:          | 2012900398                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$3,254,147.00                   |
| APPLICANT'S OPINION: | \$607,058.00                     |
| TAXABLE YEAR:        | 2010                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
| STATUS:              | POSTPONED                        |
- 5) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2011-6197                        |
| APPLICANT:           | AMERICAN MULTI-CINEMA INC.       |
| PARCEL NO.:          | 2012900397                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$2,221,948.00                   |
| APPLICANT'S OPINION: | \$607,058.00                     |
| TAXABLE YEAR:        | 2011                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
| STATUS:              | POSTPONED                        |
- 6) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-0272        |
| APPLICANT:           | BERGER, ALEC     |
| PARCEL NO.:          | 1069 005         |
| PARCEL ADDRESS:      | 0023 WOOD ST,    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$932,678.00     |
| APPLICANT'S OPINION: | \$430,460.00     |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 7) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2014-0273            |
| APPLICANT:           | BERGER, ALEC         |
| PARCEL NO.:          | 1069 004             |
| PARCEL ADDRESS:      | 0019 - 0021 WOOD ST, |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$568,538.00         |
| APPLICANT'S OPINION: | \$439,068.00         |
| TAXABLE YEAR:        | 2014                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |



8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0417
APPLICANT:	K & L GATES LLP
PARCEL NO.:	2014226430
PARCEL ADDRESS:	FOUR EMBARCADERO CENTER, #1200
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$3,348,662.00
APPLICANT'S OPINION:	\$1,674,332.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0562
APPLICANT:	ICONIQ CAPITAL LLC
PARCEL NO.:	2014400647
PARCEL ADDRESS:	244 JACKSON ST, #300
TOPIC:	Penalty Assessment
CURRENT ASSESSMENT:	\$932,802.00
APPLICANT'S OPINION:	\$932,802.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Penalty Assessment
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0629
APPLICANT:	AMERICAN MULTI CINEMA
PARCEL NO.:	2014222719
PARCEL ADDRESS:	101 04TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,200,343.00
APPLICANT'S OPINION:	\$1,146,943.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0630
APPLICANT:	AMERICAN MULTI CINEMA
PARCEL NO.:	2014222379
PARCEL ADDRESS:	1000 VAN NESS AVE,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,652,714.00
APPLICANT'S OPINION:	\$877,844.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0646  
APPLICANT: FARALLON CAPITAL MANAGEMENT  
PARCEL NO.: 2014221329  
PARCEL ADDRESS: 1 MARITIME PLZ, #2100  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$12,354,412.00  
APPLICANT'S OPINION: \$6,177,206.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1002  
APPLICANT: MCCORD, GREGORY  
PARCEL NO.: 1179 014  
PARCEL ADDRESS: 0706 BRODERICK ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,505,265.00  
APPLICANT'S OPINION: \$1,629,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1287  
APPLICANT: DAVALOS, GERALD  
PARCEL NO.: 2014520045  
PARCEL ADDRESS: 2505 NORIEGA ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$18,168.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, August 4, 2015 at 9:30 a.m.

Present: Ed Campaña, Mervin Conlan and Louisa Mendoza

Quorum present

Chairperson: Ed Campaña, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2014 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0272	Alec Berger	Submitted
2014-0273	Alec Berger	Denied

At the hour of 11:08 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 11:15 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0272	Alec Berger	A. V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-6194	American Multi-Cinema Inc.	Postponed
2011-6195	American Multi-Cinema Inc.	Postponed
2011-6196	American Multi-Cinema Inc.	Postponed
2011-6197	American Multi-Cinema Inc.	Postponed
2014-0417	K & L Gates LLP	Postponed
2014-0562	Iconiq Capital LLC	Withdrawn
2014-0629	American Multi-Cinema Inc.	Postponed
2014-0630	American Multi-Cinema Inc.	Postponed
2014-0646	Farallon Capital Management	Postponed
2014-1002	Gregory McCord	Withdrawn
2014-1287	Gerald Davalos	Withdrawn

There being no further business, the Board, at the hour of 11:18 a.m., recessed to reconvene Monday, August 10, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran", written in a cursive style.

Dawn Duran  
Administrator

Approved by the Board on Wednesday, August 12, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org  
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Wednesday, August 5, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4112
APPLICANT:	HAYNES, LAUREN
PARCEL NO.:	5668 020
PARCEL ADDRESS:	0231 - 0233 CORTLAND AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,338,232.00
APPLICANT'S OPINION:	\$975,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4376
APPLICANT:	BOLTON FAMILY TRUST
PARCEL NO.:	2648 017
PARCEL ADDRESS:	4220 - 4222 18TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,112,962.00
APPLICANT'S OPINION:	\$930,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4482
APPLICANT:	MITCHELL, JOHN
PARCEL NO.:	5982 001
PARCEL ADDRESS:	2600 - 2602 SAN BRUNO AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$915,027.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4506
APPLICANT:	MALY, JOSEPH
PARCEL NO.:	0945 017
PARCEL ADDRESS:	2555 FILBERT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,832,666.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4514
APPLICANT:	QUESADA, RAMON A III
PARCEL NO.:	4101 124
PARCEL ADDRESS:	0055 SIERRA ST, #201
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$884,260.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1029
APPLICANT:	SPERANDIO, KENNETH
PARCEL NO.:	1807 018
PARCEL ADDRESS:	1484 47TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$992,940.00
APPLICANT'S OPINION:	\$684,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



- 8) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2013-2562            |
| APPLICANT:           | BOLTON FAMILY TRUST  |
| PARCEL NO.:          | 2648 017             |
| PARCEL ADDRESS:      | 4220 - 4222 18TH ST, |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$1,135,218.00       |
| APPLICANT'S OPINION: | \$1,015,000.00       |
| TAXABLE YEAR:        | 2013                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
- 9) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2013-2575        |
| APPLICANT:           | FRIED, LOUIS     |
| PARCEL NO.:          | 2692 020         |
| PARCEL ADDRESS:      | 4432 19TH ST,    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$2,809,264.00   |
| APPLICANT'S OPINION: | \$2,330,000.00   |
| TAXABLE YEAR:        | 2013             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 10) Hearing, discussion, and possible action involving:
- |                      |                           |
|----------------------|---------------------------|
| APPLICATION:         | 2013-2600                 |
| APPLICANT:           | LEHMANN 2009 FAMILY TRUST |
| PARCEL NO.:          | 1304 015                  |
| PARCEL ADDRESS:      | 0025 SCENIC WAY,          |
| TOPIC:               | Decline in Value          |
| CURRENT ASSESSMENT:  | \$4,166,775.00            |
| APPLICANT'S OPINION: | \$2,900,000.00            |
| TAXABLE YEAR:        | 2013                      |
| APPEAL TYPE:         | Real Property             |
| ROLL TYPE:           | REGULAR                   |
- 11) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2013-2622        |
| APPLICANT:           | REISFIELD, DEREK |
| PARCEL NO.:          | 1303 010         |
| PARCEL ADDRESS:      | 0050 SCENIC WAY, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$4,076,035.00   |
| APPLICANT'S OPINION: | \$2,950,000.00   |
| TAXABLE YEAR:        | 2013             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2628  
APPLICANT: ALSOP, STEWART TRUST  
PARCEL NO.: 0476 001B  
PARCEL ADDRESS: 2835 LARKIN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,132,017.00  
APPLICANT'S OPINION: \$2,200,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2650  
APPLICANT: HAYNES, LAUREN  
PARCEL NO.: 5668 020  
PARCEL ADDRESS: 0231 - 0233 CORTLAND AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,364,995.00  
APPLICANT'S OPINION: \$975,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotfi@sfgov.org](mailto:sotfi@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

**Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, August 5, 2015 at 9:35 a.m.

Present: Shawn Ridgell, Joseph Tham and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-4112	Lauren Haynes	Verbal Stipulation Approved
2012-4376	Bolton Family Trust	Verbal Stipulation Approved
2012-4482	John Mitchell	Submitted
2012-4506	Joseph Maly	Postponed at Hearing
2012-4514	Ramon A Quesada, III	Postponed at Hearing
2013-1029	Kenneth Sperandio	Submitted
2013-2562	Bolton Family Trust	Submitted
2013-2575	Louis Fried	Submitted
2013-2600	Lehmann 2009 Family Trust	Postponed at Hearing
2013-2622	Derek Reisfield	Submitted
2013-2628	Stewart Alsop Trust	Submitted
2013-2650	Lauren Haynes	Verbal Stipulation Approved

At the hour of 11:54 a.m., the Board went into closed session to deliberate and take possible action on the above submitted applications. The Board reconvened in open session at 12:23 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-4482	John Mitchell	A.V. Lowered (Board)
2013-1029	Kenneth Sperandio	A.V. Lowered (Board)
2013-2562	Bolton Family Trust	A.V. Lowered (Board)
2013-2575	Louis Fried	Denied; 2-1 vote with Member Ridgell dissenting
2013-2622	Derek Reisfield	A.V. Lowered (Board)
2013-2628	Stewart Alsop Trust	A.V. Lowered (Board); 2-1 vote with Member Tham dissenting

There being no further business, the Board, at the hour of 12:25 p.m., recessed to reconvene Thursday, August 6, 2015, at 9:30 a.m.

A handwritten signature in black ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" and last name "Duran" clearly distinguishable.

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Tuesday, August 11, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, August 6, 2015

9:30 AM (ALL DAY)

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2009-3316  
APPLICANT: FELCOR LODGING TRUST, INC.  
PARCEL NO.: 0285 021  
PARCEL ADDRESS: 0480 SUTTER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$46,883,496.00  
APPLICANT'S OPINION: \$23,425,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2010-2520  
APPLICANT: FELCOR LODGING TRUST, LESSEE  
PARCEL NO.: 0285 021  
PARCEL ADDRESS: 0480 SUTTER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$46,772,382.00  
APPLICANT'S OPINION: \$23,380,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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- 4) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2011-3843                    |
| APPLICANT:           | FELCOR LODGING TRUST, LESSEE |
| PARCEL NO.:          | 0285 021                     |
| PARCEL ADDRESS:      | 0480 SUTTER ST,              |
| TOPIC:               | Decline in Value             |
| CURRENT ASSESSMENT:  | \$47,124,576.00              |
| APPLICANT'S OPINION: | \$23,500,000.00              |
| TAXABLE YEAR:        | 2011                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | REGULAR                      |
- 5) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2011-3844                    |
| APPLICANT:           | FELCOR LODGING TRUST, LESSEE |
| PARCEL NO.:          | 2011203935                   |
| PARCEL ADDRESS:      | 0480 SUTTER ST,              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$48,063,236.00              |
| APPLICANT'S OPINION: | \$23,860,000.00              |
| TAXABLE YEAR:        | 2011                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
- 6) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2012-0111                        |
| APPLICANT:           | FELCOR HOTEL ASSET COMPANY, LLC  |
| PARCEL NO.:          | 2012900666                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$5,092,898.00                   |
| APPLICANT'S OPINION: | \$2,502,000.00                   |
| TAXABLE YEAR:        | 2009                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
- 7) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2012-0112                        |
| APPLICANT:           | FELCOR HOTEL ASSET COMPANY, LLC  |
| PARCEL NO.:          | 2012900665                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$3,779,813.00                   |
| APPLICANT'S OPINION: | \$3,102,000.00                   |
| TAXABLE YEAR:        | 2010                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |



8) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2949
APPLICANT:	FELCOR LODGING TRUST, LESSEE
PARCEL NO.:	0285 021
PARCEL ADDRESS:	0480 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$48,067,066.00
APPLICANT'S OPINION:	\$24,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2950
APPLICANT:	FELCOR LODGING TRUST, LESSEE
PARCEL NO.:	2012202634
PARCEL ADDRESS:	0480 SUTTER ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$49,999,335.00
APPLICANT'S OPINION:	\$25,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2955
APPLICANT:	FELCOR LODGING TRUST, LESSEE
PARCEL NO.:	0022 010
PARCEL ADDRESS:	0475 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$31,038,807.00
APPLICANT'S OPINION:	\$15,500,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2956
APPLICANT:	FELCOR LODGING TRUST, LESSEE
PARCEL NO.:	0023 004
PARCEL ADDRESS:	0575 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,973,847.00
APPLICANT'S OPINION:	\$1,952,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 12) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-2958                    |
| APPLICANT:           | FELCOR LODGING TRUST, LESSEE |
| PARCEL NO.:          | 0023 005                     |
| PARCEL ADDRESS:      | 1300 COLUMBUS AVE,           |
| TOPIC:               | Decline in Value             |
| CURRENT ASSESSMENT:  | \$25,097,996.00              |
| APPLICANT'S OPINION: | \$12,500,000.00              |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | REGULAR                      |
- 13) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-2959                    |
| APPLICANT:           | FELCOR LODGING TRUST, LESSEE |
| PARCEL NO.:          | 2012715003                   |
| PARCEL ADDRESS:      | 1300 COLUMBUS FISHERMAN,     |
| TOPIC:               | Decline in Value             |
| CURRENT ASSESSMENT:  | \$15,880,394.00              |
| APPLICANT'S OPINION: | \$7,900,000.00               |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Possessory Interest          |
| ROLL TYPE:           | REGULAR                      |
- 14) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2013-1349                |
| APPLICANT:           | WHOLE FOODS MARKET, INC. |
| PARCEL NO.:          | 3751 410                 |
| PARCEL ADDRESS:      | 0788 HARRISON ST,        |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$71,218,956.00          |
| APPLICANT'S OPINION: | \$35,706,689.00          |
| TAXABLE YEAR:        | 2013                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
- 15) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2013-1370            |
| APPLICANT:           | FELCOR LODGING TRUST |
| PARCEL NO.:          | 0285 021             |
| PARCEL ADDRESS:      | 0480 SUTTER ST,      |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$49,028,407.00      |
| APPLICANT'S OPINION: | \$24,520,000.00      |
| TAXABLE YEAR:        | 2013                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1377  
APPLICANT: FELCOR LODGING TRUST  
PARCEL NO.: 0022 010  
PARCEL ADDRESS: 0475 BEACH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$31,659,582.00  
APPLICANT'S OPINION: \$15,825,750.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1378  
APPLICANT: FELCOR LODGING TRUST  
PARCEL NO.: 0023 005  
PARCEL ADDRESS: 1300 COLUMBUS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$25,599,955.00  
APPLICANT'S OPINION: \$12,800,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1379  
APPLICANT: FELCOR LODGING TRUST  
PARCEL NO.: 0023 004  
PARCEL ADDRESS: 0575 BEACH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,053,323.00  
APPLICANT'S OPINION: \$2,023,660.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1380  
APPLICANT: FELCOR LODGING TRUST  
PARCEL NO.: 2013715003  
PARCEL ADDRESS: 1300 COLUMBUS FISHERMAN,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$15,880,394.00  
APPLICANT'S OPINION: \$8,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0437
APPLICANT:	WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.:	3751 410
PARCEL ADDRESS:	0788 HARRISON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$103,467,620.00
APPLICANT'S OPINION:	\$51,700,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, August 6, 2015 at 9:30 a.m.

Present: Ed Campaña, Mervin Conlan and Joseph Tham

Quorum present

Chairperson: Joseph Tham, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-3844	Felcor Lodging Trust, Lessee	Postponed at Hearing
2012-0111	Felcor Hotel Asset Company, LLC	Verbal Stipulation Approved
2012-0112	Felcor Hotel Asset Company, LLC	Verbal Stipulation Approved
2012-2950	Felcor Lodging Trust, Lessee	Postponed at Hearing

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-3316	Felcor Lodging Trust, Inc.	Withdrawn
2010-2520	Felcor Lodging Trust, Lessee	Withdrawn
2011-3843	Felcor Lodging Trust, Lessee	Withdrawn
2012-2949	Felcor Lodging Trust, Lessee	Withdrawn
2012-2955	Felcor Lodging Trust, Lessee	Withdrawn
2012-2956	Felcor Lodging Trust, Lessee	Withdrawn
2012-2958	Felcor Lodging Trust, Lessee	Withdrawn
2012-2959	Felcor Lodging Trust, Lessee	Withdrawn
2013-1349	Whole Foods Market, Inc.	Postponed
2013-1370	Felcor Lodging Trust	Withdrawn
2013-1377	Felcor Lodging Trust	Withdrawn
2013-1378	Felcor Lodging Trust	Withdrawn
2013-1379	Felcor Lodging Trust	Withdrawn
2013-1380	Felcor Lodging Trust	Withdrawn
2014-0437	Whole Foods Market Services, Inc.	Postponed

There being no further business, the Board, at the hour of 10:06 a.m., recessed to reconvene Monday, August 10, 2015, at 1:30 p.m.

Alistair Gibson  
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran", with a stylized, flowing script.

Dawn Duran  
Administrator

Approved by the Board on Monday, August 10, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org  
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Monday, August 10, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4281
APPLICANT:	KAUFMAN, HAROLD
PARCEL NO.:	3916 013
PARCEL ADDRESS:	0121 - 0181 VERMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,276,214.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4312
APPLICANT:	BROOKER, PATRICK
PARCEL NO.:	4832 020
PARCEL ADDRESS:	2233 INGALLS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$628,501.00
APPLICANT'S OPINION:	\$200,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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- 4) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2012-4877        |
| APPLICANT:           | OB LLC           |
| PARCEL NO.:          | 2001 024         |
| PARCEL ADDRESS:      | 1798 GREAT HWY,  |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,917,182.00   |
| APPLICANT'S OPINION: | \$1,003,462.00   |
| TAXABLE YEAR:        | 2012             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 5) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2013-2227        |
| APPLICANT:           | PATEL, NASIR     |
| PARCEL NO.:          | 5475 005         |
| PARCEL ADDRESS:      | 6524 03RD ST,    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$421,422.00     |
| APPLICANT'S OPINION: | \$250,000.00     |
| TAXABLE YEAR:        | 2013             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 6) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-2514                    |
| APPLICANT:           | HEARST COMMUNICATIONS INC.   |
| PARCEL NO.:          | 2013520064                   |
| PARCEL ADDRESS:      | 0005 03RD ST, #0200          |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$2,044,322.00               |
| APPLICANT'S OPINION: | \$1.00                       |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 7) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-2515                    |
| APPLICANT:           | HEARST COMMUNICATIONS INC.   |
| PARCEL NO.:          | 2013520316                   |
| PARCEL ADDRESS:      | 0045 03RD ST,                |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$669,564.00                 |
| APPLICANT'S OPINION: | \$0.00                       |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |



8) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3866
APPLICANT:	HEARST COMMUNICATIONS INC.
PARCEL NO.:	2014900145
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$252,870.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3867
APPLICANT:	HEARST COMMUNICATIONS INC.
PARCEL NO.:	2014900144
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$785,068.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3868
APPLICANT:	HEARST COMMUNICATIONS INC.
PARCEL NO.:	2014900143
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$1,076,065.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3869
APPLICANT:	HEARST COMMUNICATIONS INC.
PARCEL NO.:	2014900142
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$85,446.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3870  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 2014900148  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$72,209.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3871  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 2014900147  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$93,415.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3872  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 2014900146  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$89,506.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Monday, August 10, 2015  
1:30 PM

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- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3810
APPLICANT:	HEARST COMMUNICATIONS INC.
PARCEL NO.:	4346 002
PARCEL ADDRESS:	2000 MARIN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,751,827.00
APPLICANT'S OPINION:	\$650,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3811
APPLICANT:	HEARST COMMUNICATIONS INC.
PARCEL NO.:	4347 010
PARCEL ADDRESS:	1901 CESAR CHAVEZ ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$26,052,397.00
APPLICANT'S OPINION:	\$4,800,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3812
APPLICANT:	HEARST COMMUNICATIONS INC.
PARCEL NO.:	4349 016
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,502,789.00
APPLICANT'S OPINION:	\$550,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1846
APPLICANT:	GROUP SPY, LLC
PARCEL NO.:	3916 009
PARCEL ADDRESS:	0320 - 0380 15TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,150,322.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ROLL CORRECTION
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2198
APPLICANT:	MOY, AUDREY
PARCEL NO.:	0668 043
PARCEL ADDRESS:	0081 FRANK NORRIS PL, #704
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$458,000.00
APPLICANT'S OPINION:	\$230,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2343
APPLICANT:	ZAVALA, RICHARD
PARCEL NO.:	3762 019
PARCEL ADDRESS:	0546 BRYANT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,026,659.00
APPLICANT'S OPINION:	\$1,450,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2507  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 4347 010  
PARCEL ADDRESS: 1901 CESAR CHAVEZ ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$26,354,578.00  
APPLICANT'S OPINION: \$4,500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2512  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 4346 002  
PARCEL ADDRESS: 2000 MARIN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,826,862.00  
APPLICANT'S OPINION: \$650,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2513  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 4349 016  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,552,844.00  
APPLICANT'S OPINION: \$550,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3427  
APPLICANT: ZHONG, HENRY YUHANG  
PARCEL NO.: 0321 002  
PARCEL ADDRESS: 0467 - 0469 HYDE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,100,000.00  
APPLICANT'S OPINION: \$895,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

12) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0835
APPLICANT:	GROUP SPY, LLC
PARCEL NO.:	3916 009
PARCEL ADDRESS:	0320 - 0380 15TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,279,501.00
APPLICANT'S OPINION:	\$800,000.00
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**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, August 10, 2015 at 1:30 p.m.

Present: Diane Robinson, Joseph Tham and Ed Campaña

Quorum present

Chairperson: Joseph Tham, Presiding

The following listed applicant for change in the assessed valuation of property affecting 2012 supplemental assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3427	Henry Yuhang Zhong	Submitted

At the hour of 2:21 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 2:28 p.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3427	Henry Yuhang Zhong	A. V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3810	Hearst Communications Inc.	Postponed
2012-3811	Hearst Communications Inc.	Postponed
2012-3812	Hearst Communications Inc.	Postponed
2013-1846	Group Spy, LLC	Postponed
2013-2198	Audrey Moy	Postponed
2013-2343	Richard Zavala	Postponed
2013-2507	Hearst Communications Inc.	Postponed
2013-2512	Hearst Communications Inc.	Postponed
2013-2513	Hearst Communications Inc.	Postponed
2014-0835	Group Spy, LLC	Postponed

There being no further business, the Board, at the hour of 2:32 p.m., recessed to reconvene Tuesday, August 11, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran", with a stylized, flowing script.

Dawn Duran  
Administrator

Approved by the Board on Tuesday, August 11, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
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E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Tuesday, August 11, 2015  
9:30 AM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3221
APPLICANT:	ANCHORAGE HOLDINGS LP
PARCEL NO.:	0011 008
PARCEL ADDRESS:	0500 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$44,716,722.00
APPLICANT'S OPINION:	\$21,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-1000
APPLICANT:	ANCHORAGE HOLDINGS LP
PARCEL NO.:	0011 008
PARCEL ADDRESS:	0500 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$45,611,055.00
APPLICANT'S OPINION:	\$20,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2878  
APPLICANT: 1964 FILBERT STREET, LLC  
PARCEL NO.: 0518 018  
PARCEL ADDRESS: 1964 - 1972 FILBERT ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,818,294.00  
APPLICANT'S OPINION: \$1,200,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1527  
APPLICANT: ANCHORAGE HOLDINGS LP  
PARCEL NO.: 0011 008  
PARCEL ADDRESS: 0500 BEACH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$46,523,275.00  
APPLICANT'S OPINION: \$20,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1549  
APPLICANT: ARDVARK STORAGE UNLIMITED  
PARCEL NO.: 2012300002  
PARCEL ADDRESS: LEASE 14819 SWL 344,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$4,368,000.00  
APPLICANT'S OPINION: \$200,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: BASE YEAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1555  
APPLICANT: ARDVARK STORAGE UNLIMITED  
PARCEL NO.: 2013702463  
PARCEL ADDRESS: LEASE 14819 SWL 344,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,455,360.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

- 8) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2013-1895               |
| APPLICANT:           | SAN MATEO LAND EXCHANGE |
| PARCEL NO.:          | 0287 008                |
| PARCEL ADDRESS:      | 0201 KEARNY ST,         |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$5,439,986.00          |
| APPLICANT'S OPINION: | \$4,000,000.00          |
| TAXABLE YEAR:        | 2013                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | REGULAR                 |
- 9) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2013-2489                |
| APPLICANT:           | 1964 FILBERT STREET, LLC |
| PARCEL NO.:          | 0518 018                 |
| PARCEL ADDRESS:      | 1964 - 1972 FILBERT ST,  |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$2,874,659.00           |
| APPLICANT'S OPINION: | \$1,200,000.00           |
| TAXABLE YEAR:        | 2013                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
- 10) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2013-2948        |
| APPLICANT:           | WICKLOW PARTNERS |
| PARCEL NO.:          | 0618 003         |
| PARCEL ADDRESS:      | 1850 CLAY ST,    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$8,375,954.00   |
| APPLICANT'S OPINION: | \$5,029,306.00   |
| TAXABLE YEAR:        | 2013             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 11) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2013-3150                                     |
| APPLICANT:           | SENIOR HOUSING COALITION                      |
| PARCEL NO.:          | 0088 072                                      |
| PARCEL ADDRESS:      | 0015 KRAMER PL,                               |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$1,100,000.00                                |
| APPLICANT'S OPINION: | \$300,000.00                                  |
| TAXABLE YEAR:        | 2010  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
| STATUS:              | WITHDRAWN                                     |

## **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [soff@sfgov.org](mailto:soff@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

### **Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

### **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, August 11, 2015, at 9:30 a.m.

Present: Ed Campana, Shawn Ridgell and Joseph Tham

Quorum present

Chairperson: Joseph Tham, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2013 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1549	Ardvark Storage Unlimited	Submitted
2013-1555	Ardvark Storage Unlimited	Continued
2013-1895	San Mateo Land Exchange	Postponed at Hearing

At the hour of 11:15 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 11:24 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1549	Ardvark Storage Unlimited	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-3221	Anchorage Holdings LP	Withdrawn
2012-1000	Anchorage Holdings LP	Withdrawn
2012-2878	1964 Filbert Street, LLC	Withdrawn
2013-1527	Anchorage Holdings LP	Withdrawn
2013-2489	1964 Filbert Street, LLC	Withdrawn
2013-2948	Wicklow Partners	Withdrawn
2013-3150	Senior Housing Coalition	Withdrawn

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There being no further business, the Board, at the hour of 11:26 a.m., recessed to reconvene Friday, August 14, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran", written in a cursive style.

Dawn Duran  
Administrator

Approved by the Board on Wednesday, August 26, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



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E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Wednesday, August 12, 2015  
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5141
APPLICANT:	COMCAST IP PHONE LLC
PARCEL NO.:	2011206914
PARCEL ADDRESS:	VARIOUS LOCATIONS,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,553,002.00
APPLICANT'S OPINION:	\$455,300.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5142
APPLICANT:	COMCAST IP PHONE LLC
PARCEL NO.:	2011207451
PARCEL ADDRESS:	TREASURE ISLAND,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$104,866.00
APPLICANT'S OPINION:	\$10,487.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5143  
APPLICANT: COMCAST IP PHONE LLC  
PARCEL NO.: 2011207452  
PARCEL ADDRESS: PRESIDIO,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$54,623.00  
APPLICANT'S OPINION: \$5,462.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5144  
APPLICANT: COMCAST OF CALIFORNIA  
PARCEL NO.: 2011204506  
PARCEL ADDRESS: 0260 POTRERO AVE,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$879,693.00  
APPLICANT'S OPINION: \$87,969.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5145  
APPLICANT: COMCAST OF CALIFORNIA IX, INC.  
PARCEL NO.: 2011204765  
PARCEL ADDRESS: 0221 19TH AVE,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$20,933.00  
APPLICANT'S OPINION: \$2,093.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5146  
APPLICANT: COMCAST OF CALIFORNIA IX, INC.  
PARCEL NO.: 2011204971  
PARCEL ADDRESS: 0755 SANSOME ST, #0500  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$4,017,800.00  
APPLICANT'S OPINION: \$401,780.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5147
APPLICANT:	COMCAST OF CALIFORNIA IX, INC.
PARCEL NO.:	2011206041
PARCEL ADDRESS:	0731 SANSOME ST, #200
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,876,677.00
APPLICANT'S OPINION:	\$187,668.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5148
APPLICANT:	COMCAST OF CALIFORNIA
PARCEL NO.:	2011202588
PARCEL ADDRESS:	TREASURE ISLAND,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$2,065,667.00
APPLICANT'S OPINION:	\$206,567.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5149
APPLICANT:	COMCAST OF CALIFORNIA
PARCEL NO.:	2011208894
PARCEL ADDRESS:	2055 FOLSOM ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$26,873.00
APPLICANT'S OPINION:	\$2,687.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5150
APPLICANT:	COMCAST SPOTLIGHT, INC.
PARCEL NO.:	2011204989
PARCEL ADDRESS:	0755 SANSOME ST, #0600
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,698,087.00
APPLICANT'S OPINION:	\$469,809.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6359  
APPLICANT: COMCAST SPORTSNET BAY AREA HOLDING LLC  
PARCEL NO.: 2012900456  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$5,043,303.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6360  
APPLICANT: COMCAST SPORTSNET BAY AREA HOLDING LLC  
PARCEL NO.: 2012900455  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$4,994,671.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6361  
APPLICANT: COMCAST SPORTSNET BAY AREA HOLDING LLC  
PARCEL NO.: 2012900454  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$4,325,683.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6370  
APPLICANT: COMCAST SPORTSNET BAY AREA HOLDING LLC  
PARCEL NO.: 2012900453  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$4,157,065.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

- 16) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-2790                    |
| APPLICANT:           | COMCAST IP PHONE LLC         |
| PARCEL NO.:          | 2012204684                   |
| PARCEL ADDRESS:      | VARIOUS LOCATIONS,           |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$1,350,767.00               |
| APPLICANT'S OPINION: | \$1,080,613.00               |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 17) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-2794                    |
| APPLICANT:           | COMCAST IP PHONE LLC         |
| PARCEL NO.:          | 2012205049                   |
| PARCEL ADDRESS:      | TREASURE ISLAND,             |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$22,467.00                  |
| APPLICANT'S OPINION: | \$17,974.00                  |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 18) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-2796                    |
| APPLICANT:           | COMCAST OF CALIFORNIA        |
| PARCEL NO.:          | 2012206277                   |
| PARCEL ADDRESS:      | 2055 FOLSOM ST,              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$39,093.00                  |
| APPLICANT'S OPINION: | \$31,275.00                  |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 19) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-2797                    |
| APPLICANT:           | COMCAST OF CALIFORNIA        |
| PARCEL NO.:          | 2012203083                   |
| PARCEL ADDRESS:      | 0260 POTRERO AVE,            |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$357,392.00                 |
| APPLICANT'S OPINION: | \$285,914.00                 |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |

20) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2799  
APPLICANT: COMCAST OF CALIFORNIA IX, INC.  
PARCEL NO.: 2012203269  
PARCEL ADDRESS: 0221 19TH AVE,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$18,810.00  
APPLICANT'S OPINION: \$15,048.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

21) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2800  
APPLICANT: COMCAST OF CALIFORNIA IX, INC.  
PARCEL NO.: 2012203430  
PARCEL ADDRESS: 0755 SANSOME ST, #0500  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$2,670,881.00  
APPLICANT'S OPINION: \$2,136,705.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

22) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2802  
APPLICANT: COMCAST OF CALIFORNIA IX, INC.  
PARCEL NO.: 2012204129  
PARCEL ADDRESS: 0731 SANSOME ST, #200  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,302,451.00  
APPLICANT'S OPINION: \$1,041,960.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

23) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2804  
APPLICANT: COMCAST OF CALIFORNIA  
PARCEL NO.: 2012201664  
PARCEL ADDRESS: TREASURE ISLAND,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,834,038.00  
APPLICANT'S OPINION: \$1,467,230.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

24) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2806  
APPLICANT: COMCAST SPORTSNET BAY AREA HOLDING LLC  
PARCEL NO.: 2012207585  
PARCEL ADDRESS: 0370 03RD ST, #0100  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$15,374,794.00  
APPLICANT'S OPINION: \$11,531,095.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2807  
APPLICANT: COMCAST SPOTLIGHT, INC.  
PARCEL NO.: 2012203447  
PARCEL ADDRESS: 0755 SANSOME ST, #0600  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$3,199,435.00  
APPLICANT'S OPINION: \$2,559,548.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

26) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2810  
APPLICANT: COMCAST CABLE HOLDINGS LLC  
PARCEL NO.: 2012203273  
PARCEL ADDRESS: 2055 FOLSOM ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$203,177.00  
APPLICANT'S OPINION: \$162,542.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

27) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2800  
APPLICANT: COMCAST CABLE HOLDINGS LLC  
PARCEL NO.: 2013213476  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$319,205.00  
APPLICANT'S OPINION: \$312,847.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

28) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2801  
APPLICANT: COMCAST CABLE HOLDINGS LLC  
PARCEL NO.: 2013214799  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,269,122.00  
APPLICANT'S OPINION: \$1,164,305.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

29) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2802  
APPLICANT: COMCAST IP PHONE II, LLC  
PARCEL NO.: 2013215162  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$15,917.00  
APPLICANT'S OPINION: \$15,862.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

30) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2803  
APPLICANT: COMCAST OF CA III, INC  
PARCEL NO.: 2013213291  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$291,562.00  
APPLICANT'S OPINION: \$192,872.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

31) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2804  
APPLICANT: COMCAST OF CA IX, INC  
PARCEL NO.: 2013213471  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$16,686.00  
APPLICANT'S OPINION: \$12,135.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED



- 32) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-2805                    |
| APPLICANT:           | COMCAST OF CA IX, INC        |
| PARCEL NO.:          | 2013213620                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$2,392,356.00               |
| APPLICANT'S OPINION: | \$1,581,375.00               |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 33) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-2806                    |
| APPLICANT:           | COMCAST OF CA IX, INC        |
| PARCEL NO.:          | 2013214278                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$1,180,821.00               |
| APPLICANT'S OPINION: | \$739,645.00                 |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 34) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-2807                    |
| APPLICANT:           | COMCAST OF CA/CO LLC         |
| PARCEL NO.:          | 2013211679                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$1,776,985.00               |
| APPLICANT'S OPINION: | \$1,376,810.00               |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 35) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-2808                    |
| APPLICANT:           | COMCAST OF CA III, INC       |
| PARCEL NO.:          | 2013216514                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$30,893.00                  |
| APPLICANT'S OPINION: | \$30,365.00                  |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |

36) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2809  
APPLICANT: COMCAST SPOTLIGHT LLC  
PARCEL NO.: 2013213637  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$6,317,322.00  
APPLICANT'S OPINION: \$5,816,579.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

37) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2810  
APPLICANT: COMCAST BROADBAND SECURITY  
PARCEL NO.: 2013220730  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$132,374.00  
APPLICANT'S OPINION: \$78,552.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

38) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2856  
APPLICANT: COMCAST SPORTSNET BAY AREA HOLDING LLC  
PARCEL NO.: 2013218013  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$14,373,513.00  
APPLICANT'S OPINION: \$10,322,590.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1545  
APPLICANT: COMCAST OF CA III, INC  
PARCEL NO.: 2014225869  
PARCEL ADDRESS: 2055 FOLSOM ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$28,168.00  
APPLICANT'S OPINION: \$26,939.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

40) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1546  
APPLICANT: COMCAST OF CA IX, INC  
PARCEL NO.: 2014223982  
PARCEL ADDRESS: 731 SANSOME ST, #200  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,020,073.00  
APPLICANT'S OPINION: \$584,282.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

41) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1547  
APPLICANT: COMCAST IP PHONE II, LLC  
PARCEL NO.: 2014224781  
PARCEL ADDRESS: TREASURE ISLAND,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$15,996.00  
APPLICANT'S OPINION: \$15,910.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

42) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1548  
APPLICANT: COMCAST BROADBAND SECURITY  
PARCEL NO.: 2014229218  
PARCEL ADDRESS: 75 STEVENSON ST, #300  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$866,764.00  
APPLICANT'S OPINION: \$494,318.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

43) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1549  
APPLICANT: COMCAST OF CA/CO LLC  
PARCEL NO.: 2014221506  
PARCEL ADDRESS: TREASURE ISLAND,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,995,412.00  
APPLICANT'S OPINION: \$1,540,707.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

44) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1550  
APPLICANT: COMCAST CABLE HOLDINGS LLC  
PARCEL NO.: 2014223183  
PARCEL ADDRESS: 2055 FOLSOM ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$532,960.00  
APPLICANT'S OPINION: \$510,011.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

45) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1551  
APPLICANT: COMCAST BROADBAND SECURITY  
PARCEL NO.: 2014231160  
PARCEL ADDRESS: NEW PRESIDIO-HSE,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$3,033.00  
APPLICANT'S OPINION: \$2,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

46) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1552  
APPLICANT: COMCAST OF CA IX, INC  
PARCEL NO.: 2014223179  
PARCEL ADDRESS: 221 19TH AVE,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$15,472.00  
APPLICANT'S OPINION: \$3,337.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

47) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1553  
APPLICANT: COMCAST OF CA IX, INC  
PARCEL NO.: 2014223348  
PARCEL ADDRESS: 755 SANSOME ST, #500  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$2,046,368.00  
APPLICANT'S OPINION: \$1,259,662.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

48) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1554  
APPLICANT: COMCAST OF CA III, INC  
PARCEL NO.: 2014222996  
PARCEL ADDRESS: 260 POTRERO AVE,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$262,117.00  
APPLICANT'S OPINION: \$168,317.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

49) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1555  
APPLICANT: COMCAST IP PHONE II, LLC  
PARCEL NO.: 2014224459  
PARCEL ADDRESS: VARIOUS LOCATIONS,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$2,075,695.00  
APPLICANT'S OPINION: \$1,967,338.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

50) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2567  
APPLICANT: COMCAST OF CA III, INC.  
PARCEL NO.: 2015900195  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$88,221.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

51) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2568  
APPLICANT: COMCAST OF CA III, INC.  
PARCEL NO.: 2015900197  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$53,435.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

52) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2569  
APPLICANT: COMCAST OF CA IX, INC.  
PARCEL NO.: 2015900202  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$993,554.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

53) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2570  
APPLICANT: COMCAST OF CA IX, INC.  
PARCEL NO.: 2012900203  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$1,359,520.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

54) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2571  
APPLICANT: COMCAST OF CA IX, INC.  
PARCEL NO.: 2015900200  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$2,229,578.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

55) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2572  
APPLICANT: COMCAST OF CA IX, INC.  
PARCEL NO.: 2015900201  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$3,077,828.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

56) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2574
APPLICANT:	COMCAST OF CA III, INC.
PARCEL NO.:	2015900196
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$127,802.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

**Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

**Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.





**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, August 12, 2015, at 9:30 a.m.

Present: Ed Campaña, Scott Spertzel and Yosef Tabbazof

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5141	Comcast IP Phone LLC	Denied-No Show
2011-5142	Comcast IP Phone LLC	Denied-No Show
2011-5143	Comcast IP Phone LLC	Denied-No Show
2011-5144	Comcast of California	Denied-No Show
2011-5145	Comcast of California IX, Inc.	Denied-No Show
2011-5146	Comcast of California IX, Inc.	Denied-No Show
2011-5147	Comcast of California IX, Inc.	Denied-No Show
2011-5148	Comcast of California	Denied-No Show
2011-5149	Comcast of California	Denied-No Show
2011-5150	Comcast Spotlight, Inc.	Denied-No Show
2012-2806	Comcast Sportsnet Bay Area	Denied-No Show
2013-2856	Comcast Sportsnet Bay Area	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-6359	Comcast Sportsnet Bay Area	Withdrawn
2011-6360	Comcast Sportsnet Bay Area	Withdrawn
2011-6361	Comcast Sportsnet Bay Area	Withdrawn
2011-6370	Comcast Sportsnet Bay Area	Withdrawn
2012-2790	Comcast IP Phone LLC	Postponed
2012-2794	Comcast IP Phone LLC	Postponed
2012-2796	Comcast of California	Postponed
2012-2797	Comcast of California	Postponed
2012-2799	Comcast of California IX, Inc.	Postponed
2012-2800	Comcast of California IX, Inc.	Postponed
2012-2802	Comcast of California IX, Inc.	Postponed
2012-2804	Comcast of California	Postponed
2012-2807	Comcast Sportlight, Inc.	Postponed
2012-2810	Comcast Cable Holdings LLC	Postponed
2013-2800	Comcast Cable Holdings LLC	Postponed
2013-2801	Comcast Cable Holdings LLC	Postponed

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (Continued)</u>
2013-2802	Comcast IP Phone II, LLC	Postponed
2013-2803	Comcast of CA III, Inc.	Postponed
2013-2804	Comcast of CA IX, Inc.	Postponed
2013-2805	Comcast of CA IX, Inc.	Postponed
2013-2806	Comcast of CA IX, Inc.	Postponed
2013-2807	Comcast of CA/CO LLC	Postponed
2013-2808	Comcast of CA III, Inc	Postponed
2013-2809	Comcast Spotlight LLC	Postponed
2013-2810	Comcast Broadband Security	Postponed
2014-1545	Comcast of CA III, Inc	Postponed
2014-1546	Comcast of CA IX, Inc	Postponed
2014-1547	Comcast IP Phone II, LLC	Postponed
2014-1548	Comcast Broadband Security	Postponed
2014-1549	Comcast of CA/CO LLC	Postponed
2014-1550	Comcast Cable Holdings LLC	Postponed
2014-1551	Comcast Broadband Security	Postponed
2014-1552	Comcast of CA IX, Inc.	Postponed
2014-1553	Comcast of CA IX, Inc.	Postponed
2014-1554	Comcast of CA III, Inc	Postponed
2014-1555	Comcast IP Phone II, LLC	Postponed
2014-2567	Comcast of CA III, Inc	Postponed
2014-2568	Comcast of CA III, Inc	Postponed
2014-2569	Comcast of CA IX, Inc.	Postponed
2014-2570	Comcast of CA IX, Inc.	Postponed
2014-2571	Comcast of CA IX, Inc.	Postponed
2014-2572	Comcast of CA IX, Inc.	Postponed
2014-2574	Comcast of CA III, Inc	Postponed

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene Monday, August 17, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Wednesday, September 9, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org  
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 3 Hearing  
Room 408, City Hall  
Wednesday, August 12, 2015  
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0140  
APPLICANT: LI, JIN YUAN  
PARCEL NO.: 5278 032  
PARCEL ADDRESS: 4343 03RD ST, #204  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$480,000.00  
APPLICANT'S OPINION: \$275,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0431  
APPLICANT: MARWELL, EVAN  
PARCEL NO.: 1355 044  
PARCEL ADDRESS: 0006 PRESIDIO TER,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$11,842,416.00  
APPLICANT'S OPINION: \$8,138,295.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

GOVERNMENT  
DOCUMENTS DEPT

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AUG 06 2015  
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1251  
APPLICANT: WONG, KARENA  
PARCEL NO.: 6246 018  
PARCEL ADDRESS: 0266 - 0268 LELAND AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$722,701.00  
APPLICANT'S OPINION: \$600,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2319  
APPLICANT: PERDOMO, FRANCISCO  
PARCEL NO.: 6322 012  
PARCEL ADDRESS: 233 SANTOS ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$530,000.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2407  
APPLICANT: TSE, VIVIAN  
PARCEL NO.: 7002 027  
PARCEL ADDRESS: 222 MONTICELLO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$768,000.00  
APPLICANT'S OPINION: \$693,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotfi@sfgov.org](mailto:sotfi@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

### **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Wednesday, August 12, 2015, at 9:35 a.m.

Present: Joyce Lewis, James Reynolds and Shawn Ridgell

Quorum present

Chairperson: Shawn Ridgell, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2014 assessment roll year being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1251	Karen Wong	Submitted

At the hour of 10:05 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 10:09 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1251	Karen Wong	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0140	Jin Yuan Li	Denied-No Show
2014-2319	Francisco Perdomo	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0431	Evan Marwell	Postponed
2014-2407	Vivian Tse	Postponed

There being no further business, the Board, at the hour of 10:11 a.m., recessed to reconvene Monday, August 17, 2015, at 9:30 a.m.

Daniel Suguitan  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" and last name "Duran" clearly distinguishable.

Dawn Duran  
Administrator

Approved by the Chairperson on Monday, August 17, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Friday, August 14, 2015

9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0530
APPLICANT:	METROPOLITAN TOWER LIFE INS CO. LLC
PARCEL NO.:	3709 015
PARCEL ADDRESS:	0425 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$55,466,571.00
APPLICANT'S OPINION:	\$33,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0531
APPLICANT:	METROPOLITAN TOWER LIFE INS CO. LLC
PARCEL NO.:	3709 016
PARCEL ADDRESS:	0425 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$138,666,434.00
APPLICANT'S OPINION:	\$82,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0532  
APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC  
PARCEL NO.: 3709 017  
PARCEL ADDRESS: 0425 MARKET ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$83,199,858.00  
APPLICANT'S OPINION: \$50,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1942  
APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC  
PARCEL NO.: 3709 015  
PARCEL ADDRESS: 0425 MARKET ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$56,575,902.00  
APPLICANT'S OPINION: \$50,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1943  
APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC  
PARCEL NO.: 3709 016  
PARCEL ADDRESS: 0425 MARKET ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$141,439,762.00  
APPLICANT'S OPINION: \$125,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1944  
APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC  
PARCEL NO.: 3709 017  
PARCEL ADDRESS: 0425 MARKET ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$84,863,855.00  
APPLICANT'S OPINION: \$75,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2140  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7303 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$435,473.00  
APPLICANT'S OPINION: \$359,749.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2141  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7303A001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$284,593.00  
APPLICANT'S OPINION: \$220,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2142  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7308 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$43,537,647.00  
APPLICANT'S OPINION: \$34,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2143  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7309 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$24,062,334.00  
APPLICANT'S OPINION: \$19,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2144  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7309A001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,863,824.00  
APPLICANT'S OPINION: \$1,450,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2145  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7310 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$27,393,783.00  
APPLICANT'S OPINION: \$21,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2146  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7311 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,857,017.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2147  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7315 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,444,177.00  
APPLICANT'S OPINION: \$1,900,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2148  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7316 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,310,247.00  
APPLICANT'S OPINION: \$1,900,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2149  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7317 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,974,203.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2150  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7318 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,968,624.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2151  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7319 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,265,603.00  
APPLICANT'S OPINION: \$1,700,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

20) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2152  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7320 003  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,301,300.00  
APPLICANT'S OPINION: \$4,100,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

21) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2153  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7321 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,522,199.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

22) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2154  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7322 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,946,302.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

23) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2155  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7323 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$15,267,748.00  
APPLICANT'S OPINION: \$12,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

24) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2156  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7325 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,968,624.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2157  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7326 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$64,932,592.00  
APPLICANT'S OPINION: \$51,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2158  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7330 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$30,178,362.00  
APPLICANT'S OPINION: \$24,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

27) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2159  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7331 004  
PARCEL ADDRESS: 3711 SITUS TO BE ASSIGNED AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$50,683,706.00  
APPLICANT'S OPINION: \$40,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

28) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2160  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7332 004  
PARCEL ADDRESS: 3711 SITUS TO BE ASSIGNED AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$37,625,767.00  
APPLICANT'S OPINION: \$30,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

29) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2161  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7333 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$33,387,049.00  
APPLICANT'S OPINION: \$27,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

30) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2162  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7333 003  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$524,548.00  
APPLICANT'S OPINION: \$410,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

31) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2163  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7333A001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$223,211.00  
APPLICANT'S OPINION: \$175,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN



32) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2164  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7333B001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$223,211.00  
APPLICANT'S OPINION: \$175,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

33) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2165  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7333C001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$22,319.00  
APPLICANT'S OPINION: \$17,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

34) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2166  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7333D001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$558,029.00  
APPLICANT'S OPINION: \$435,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

35) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2167  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7333E001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$245,531.00  
APPLICANT'S OPINION: \$190,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

36) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2168  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7334 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$32,499,773.00  
APPLICANT'S OPINION: \$26,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

37) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2169  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7335 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$122,432,204.00  
APPLICANT'S OPINION: \$96,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

38) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2170  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7336 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$27,393,783.00  
APPLICANT'S OPINION: \$22,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

39) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2171  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7337 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,629,412.00  
APPLICANT'S OPINION: \$5,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

40) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2172  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7338 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$14,185,167.00  
APPLICANT'S OPINION: \$11,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

41) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2173  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7339 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,600,320.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

42) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2174  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7340 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$19,173,972.00  
APPLICANT'S OPINION: \$15,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

43) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2175  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7341 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,990,945.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

44) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2176  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7342 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,488,752.00  
APPLICANT'S OPINION: \$10,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

45) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2177  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7343 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$18,018,846.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

46) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2178  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7344 001  
PARCEL ADDRESS: 3711 19TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,778,892.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

47) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2179  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7345 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,511,074.00  
APPLICANT'S OPINION: \$10,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

48) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2180  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7345A00I  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,761,132.00  
APPLICANT'S OPINION: \$3,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

49) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2181  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7345B00I  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$212,048.00  
APPLICANT'S OPINION: \$165,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

50) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2182  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7345C00I  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$647,313.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

51) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2183  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7356 00I  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$998,873.00  
APPLICANT'S OPINION: \$780,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

52) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2184  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7357 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$412,940.00  
APPLICANT'S OPINION: \$320,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

53) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2185  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7358 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,020,072.00  
APPLICANT'S OPINION: \$1,600,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

54) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2186  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7359 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,020,072.00  
APPLICANT'S OPINION: \$1,600,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

55) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2187  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7360 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$412,940.00  
APPLICANT'S OPINION: \$320,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

56) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2188  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7361 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$892,849.00  
APPLICANT'S OPINION: \$700,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

57) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2189  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7362 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$412,940.00  
APPLICANT'S OPINION: \$320,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

58) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2190  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7363 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,577.00  
APPLICANT'S OPINION: \$4,500.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

59) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2191  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7364 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$926,331.00  
APPLICANT'S OPINION: \$720,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

60) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2192  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7365 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$200,889.00  
APPLICANT'S OPINION: \$160,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

61) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2193  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7366 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$55,802.00  
APPLICANT'S OPINION: \$45,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

62) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2194  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7367 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$122,764.00  
APPLICANT'S OPINION: \$96,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

63) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2195  
APPLICANT: PARKMERCED INVESTOR PROPERTIES LLC  
PARCEL NO.: 7368 001  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$122,764.00  
APPLICANT'S OPINION: \$96,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN



64) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2196
APPLICANT:	PARKMERCED INVESTOR PROPERTIES LLC
PARCEL NO.:	7369 001
PARCEL ADDRESS:	V,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$189,728.00
APPLICANT'S OPINION:	\$145,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

65) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2197
APPLICANT:	PARKMERCED INVESTOR PROPERTIES LLC
PARCEL NO.:	7370 001
PARCEL ADDRESS:	V,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$72,542.00
APPLICANT'S OPINION:	\$60,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

### **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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翻譯 必須在會議前最少四十八小時提出要求  
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www.sfgov.org/aab



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 3 Hearing

Room 408, City Hall

Friday, August 14, 2015

9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0901
APPLICANT:	ROBINSON, WENDY
PARCEL NO.:	6654 030
PARCEL ADDRESS:	0228 RANDALL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,569,753.00
APPLICANT'S OPINION:	\$1,100,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2410
APPLICANT:	FOLSOM STREET PARTNERS LLC
PARCEL NO.:	3574 106
PARCEL ADDRESS:	2132 FOLSOM ST, #1
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,200,000.00
APPLICANT'S OPINION:	\$273,653.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2411  
APPLICANT: FOLSOM STREET PARTNERS LLC  
PARCEL NO.: 3574 107  
PARCEL ADDRESS: 2132 FOLSOM ST, #2  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,100,000.00  
APPLICANT'S OPINION: \$246,686.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2412  
APPLICANT: FOLSOM STREET PARTNERS LLC  
PARCEL NO.: 3574 108  
PARCEL ADDRESS: 2132 FOLSOM ST, #3  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$800,000.00  
APPLICANT'S OPINION: \$216,185.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2413  
APPLICANT: FOLSOM STREET PARTNERS LLC  
PARCEL NO.: 3574 109  
PARCEL ADDRESS: 2132 FOLSOM ST, #4  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$700,000.00  
APPLICANT'S OPINION: \$219,621.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2414  
APPLICANT: FOLSOM STREET PARTNERS LLC  
PARCEL NO.: 3574 106  
PARCEL ADDRESS: 2132 FOLSOM ST, #1  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,200,000.00  
APPLICANT'S OPINION: \$273,653.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2415  
APPLICANT: FOLSOM STREET PARTNERS LLC  
PARCEL NO.: 3574 107  
PARCEL ADDRESS: 2132 FOLSOM ST, #2  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,100,000.00  
APPLICANT'S OPINION: \$246,686.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2416  
APPLICANT: FOLSOM STREET PARTNERS LLC  
PARCEL NO.: 3574 108  
PARCEL ADDRESS: 2132 FOLSOM ST, #3  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$800,000.00  
APPLICANT'S OPINION: \$216,185.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2417  
APPLICANT: FOLSOM STREET PARTNERS LLC  
PARCEL NO.: 3574 109  
PARCEL ADDRESS: 2132 FOLSOM ST, #4  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$700,000.00  
APPLICANT'S OPINION: \$219,621.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Monday, August 17, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2887  
APPLICANT: COSTELLO, LAWRENCE  
PARCEL NO.: 3580 071  
PARCEL ADDRESS: 3715 17TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,755,802.00  
APPLICANT'S OPINION: \$85,639.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1560  
APPLICANT: OFFICE DEPOT #002217  
PARCEL NO.: 2014223523  
PARCEL ADDRESS: 33 03RD ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$969,546.00  
APPLICANT'S OPINION: \$537,929.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1571  
APPLICANT: CAPITAL ONE BANK  
PARCEL NO.: 2014229309  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$3,780,000.00  
APPLICANT'S OPINION: \$1,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1573  
APPLICANT: TPG GLOBAL LLC  
PARCEL NO.: 2014229209  
PARCEL ADDRESS: 345 CALIFORNIA ST, #3300  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$20,702,836.00  
APPLICANT'S OPINION: \$5,900,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2104  
APPLICANT: EARLY GIRLS, LLC  
PARCEL NO.: 2014900812  
PARCEL ADDRESS:  
TOPIC: Penalty Assessment  
CURRENT ASSESSMENT: \$363,287.00  
APPLICANT'S OPINION: \$363,287.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Penalty Assessment  
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2105  
APPLICANT: EARLY GIRLS, LLC  
PARCEL NO.: 2014900811  
PARCEL ADDRESS:  
TOPIC: Penalty Assessment  
CURRENT ASSESSMENT: \$363,916.00  
APPLICANT'S OPINION: \$363,916.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Penalty Assessment  
ROLL TYPE: ESCAPE



- 8) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-2267                    |
| APPLICANT:           | 7-ELEVEN, INC.               |
| PARCEL NO.:          | 2014223967                   |
| PARCEL ADDRESS:      | 217 SUTTER ST,               |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$788,161.00                 |
| APPLICANT'S OPINION: | \$207,032.00                 |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
- 9) Hearing, discussion, and possible action involving:
- |                      |                                 |
|----------------------|---------------------------------|
| APPLICATION:         | 2014-2352                       |
| APPLICANT:           | JOHN HANCOCK LIFE INSURANCE CO. |
| PARCEL NO.:          | 2014990146                      |
| PARCEL ADDRESS:      |                                 |
| TOPIC:               |                                 |
| CURRENT ASSESSMENT:  | \$200,000.00                    |
| APPLICANT'S OPINION: | \$0.00                          |
| TAXABLE YEAR:        | 2014                            |
| APPEAL TYPE:         | Personal Property               |
| ROLL TYPE:           | ESCAPE                          |
| STATUS:              | WITHDRAWN                       |
- 10) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2014-2453                        |
| APPLICANT:           | THE ABSINTHE GROUP               |
| PARCEL NO.:          | 2014901252                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$119,042.00                     |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2011                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
| STATUS:              | WITHDRAWN                        |
- 11) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2014-2455                        |
| APPLICANT:           | THE ABSINTHE GROUP               |
| PARCEL NO.:          | 2014901251                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$121,181.00                     |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2012                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
| STATUS:              | WITHDRAWN                        |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2456  
APPLICANT: THE ABSINTHE GROUP  
PARCEL NO.: 2014901250  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$128,594.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2457  
APPLICANT: THE ABSINTHE GROUP  
PARCEL NO.: 2014990160  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$115,471.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2466  
APPLICANT: BROWN, VAUGHN  
PARCEL NO.: 1517 013  
PARCEL ADDRESS: 0595 - 0597 27TH AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,388,409.00  
APPLICANT'S OPINION: \$972,166.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2557  
APPLICANT: BERNARD, JULIE  
PARCEL NO.: 1057 009  
PARCEL ADDRESS: 99 LUPINE AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,138,556.00  
APPLICANT'S OPINION: \$808,407.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: WITHDRAWN

## **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, August 17, 2015 at 9:30 a.m.

Present: John Lee, Louisa Mendoza and Shawn Ridgell

Quorum present

Chairperson: Louisa Mendoza, Presiding

The following listed applicant for change in the assessed valuation of property affecting 2012 and 2013 Assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2104	Early Girls, LLC	Submitted
2014-2105	Early Girls, LLC	Submitted

At the hour of 10:02 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 10:09 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2104	Early Girls, LLC	Penalty Assessment Waived
2014-2105	Early Girls, LLC	Penalty Assessment Waived

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1560	Office Depot#002217	Denied-No Show
2014-2267	7-Eleven, Inc.	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2887	Lawrence Costello	Postponed
2014-1571	Capital One Bank	Postponed
2014-1573	TPG Global LLC	Withdrawn
2014-2352	John Hancock Life Insurance	Withdrawn
2014-2453	The Absinthe Group	Withdrawn
2014-2455	The Absinthe Group	Withdrawn

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<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (Continued)</u>
2014-2456	The Absinthe Group	Withdrawn
2014-2457	The Absinthe Group	Withdrawn
2014-2466	Vaughn Brown	Withdrawn
2014-2557	Julie Bernard	Withdrawn

There being no further business, the Board, at the hour of 10:12 a.m., recessed to reconvene Thursday, August 20, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Thursday, August 20, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Monday, August 17, 2015  
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3848
APPLICANT:	LIU, BENJAMIN
PARCEL NO.:	0248 021
PARCEL ADDRESS:	1487 SACRAMENTO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,428,707.00
APPLICANT'S OPINION:	\$1,458,048.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4705
APPLICANT:	SYERS, CHARLES
PARCEL NO.:	3715 001
PARCEL ADDRESS:	0001 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,695,967.00
APPLICANT'S OPINION:	\$9,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5516  
APPLICANT: CIVIC PLAZA ASSOCIATES, LLC  
PARCEL NO.: 0854 011  
PARCEL ADDRESS: 0055 SITUS TO BE ASSIGNED ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$4,538,000.00  
APPLICANT'S OPINION: \$728,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5517  
APPLICANT: CIVIC PLAZA ASSOCIATES, LLC  
PARCEL NO.: 0854 012  
PARCEL ADDRESS: 0055 SITUS TO BE ASSIGNED ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$305,000.00  
APPLICANT'S OPINION: \$60,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0291  
APPLICANT: GOLDEN PIG PROPERTIES, INC.  
PARCEL NO.: 3751 420  
PARCEL ADDRESS: 0766 HARRISON ST, #1  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$255,000.00  
APPLICANT'S OPINION: \$150,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0293  
APPLICANT: GOLDEN PIG PROPERTIES, INC.  
PARCEL NO.: 3751 423  
PARCEL ADDRESS: 0766 HARRISON ST, #4  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$73,032.00  
APPLICANT'S OPINION: \$43,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR



8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0295  
APPLICANT: GOLDEN PIG PROPERTIES, INC.  
PARCEL NO.: 3751 421  
PARCEL ADDRESS: 0766 HARRISON ST, #2  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$204,816.00  
APPLICANT'S OPINION: \$125,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0297  
APPLICANT: GOLDEN PIG PROPERTIES, INC.  
PARCEL NO.: 3751 422  
PARCEL ADDRESS: 0766 HARRISON ST, #3  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$184,436.00  
APPLICANT'S OPINION: \$110,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0299  
APPLICANT: GOLDEN PIG PROPERTIES, INC.  
PARCEL NO.: 3751 424  
PARCEL ADDRESS: 0766 HARRISON ST, #5  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$501,340.00  
APPLICANT'S OPINION: \$300,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1412  
APPLICANT: GOLDEN VAN BUILDING LLC  
PARCEL NO.: 0766 013  
PARCEL ADDRESS: 0180 REDWOOD ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$11,375,977.00  
APPLICANT'S OPINION: \$3,413,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1442  
APPLICANT: 250 VAN NESS LLC  
PARCEL NO.: 0811 020  
PARCEL ADDRESS: 0171 - 0195 GROVE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,690,029.00  
APPLICANT'S OPINION: \$2,800,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1446  
APPLICANT: 234 VAN NESS LLC  
PARCEL NO.: 0811 018  
PARCEL ADDRESS: 0234 VAN NESS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,263,869.00  
APPLICANT'S OPINION: \$1,600,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1591  
APPLICANT: GLIMIDAKIS FAMILY TRUST  
PARCEL NO.: 1051 038  
PARCEL ADDRESS: 1750 DIVISADERO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,939,108.00  
APPLICANT'S OPINION: \$1,911,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1962  
APPLICANT: LIU, BENJAMIN  
PARCEL NO.: 0248 021  
PARCEL ADDRESS: 1487 SACRAMENTO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,477,239.00  
APPLICANT'S OPINION: \$1,487,048.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0292  
APPLICANT: GRIFFIN, MARK  
PARCEL NO.: 5348 016B  
PARCEL ADDRESS: 2285 REVERE AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,092,865.00  
APPLICANT'S OPINION: \$880,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0529  
APPLICANT: VILLA SOMA LLC  
PARCEL NO.: 3511 018  
PARCEL ADDRESS: 1550 - 1554 HOWARD ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,367,151.00  
APPLICANT'S OPINION: \$1,539,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1086  
APPLICANT: GLIMIDAKIS FAMILY TRUST  
PARCEL NO.: 1051 038  
PARCEL ADDRESS: 1750 DIVISADERO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,952,450.00  
APPLICANT'S OPINION: \$1,772,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, August 17, 2015, at 1:30 p.m.

Present: Diane Robinson, Joseph Tham and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5516	Civic Plaza Associates LLC	Submitted
2012-5517	Civic Plaza Associates LLC	Submitted
2014-0292	Mark Griffin	Verbal Stipulation Approved

At the hour of 4:04 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 4:26 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5516	Civic Plaza Associates LLC	A.V. Lowered (Board)
2012-5517	Civic Plaza Associates LLC	A.V. Lowered (Board)

The following listed applicant for change in the assessed valuation of property affecting the 2013 assessment roll having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0291	Golden Pig Properties, Inc.	Denied-No Show
2013-0293	Golden Pig Properties, Inc.	Denied-No Show
2013-0295	Golden Pig Properties, Inc.	Denied-No Show
2013-0297	Golden Pig Properties, Inc.	Denied-No Show
2013-0299	Golden Pig Properties, Inc.	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3848	Benjamin Liu	Postponed
2012-4705	Charles Syers	Withdrawn
2013-1412	Golden Van Building LLC	Withdrawn
2013-1442	250 Van Ness LLC	Withdrawn
2013-1446	234 Van Ness LLC	Withdrawn
2013-1591	Glimidakis Family Trust	Withdrawn
2013-1962	Benjamin Liu	Postponed
2014-0529	Villa Soma LLC	Postponed
2014-1086	Glimidakis Family Trust	Withdrawn

There being no further business, the Board, at the hour of 4:30 p.m., recessed to reconvene Tuesday, August 18, 2015, at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on September 9, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Tuesday, August 18, 2015  
1:30 PM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5671  
APPLICANT: 274 BRANNAN JV LLC  
PARCEL NO.: 3774 073  
PARCEL ADDRESS: 0274 BRANNAN ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$51,000,000.00  
APPLICANT'S OPINION: \$15,300,000.00  
TAXABLE YEAR: 2007  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5672  
APPLICANT: 274 BRANNAN JV LLC  
PARCEL NO.: 3774 073  
PARCEL ADDRESS: 0274 BRANNAN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$51,000,000.00  
APPLICANT'S OPINION: \$15,300,000.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5673  
APPLICANT: 274 BRANNAN JV LLC  
PARCEL NO.: 3774 073  
PARCEL ADDRESS: 0274 BRANNAN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$52,020,000.00  
APPLICANT'S OPINION: \$15,606,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5674  
APPLICANT: 274 BRANNAN JV LLC  
PARCEL NO.: 3774 073  
PARCEL ADDRESS: 0274 BRANNAN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$51,896,712.00  
APPLICANT'S OPINION: \$15,558,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2011-1558  
APPLICANT: PEGGY FIELD FAMILY LP  
PARCEL NO.: 3788 010  
PARCEL ADDRESS: 0148 - 0154 TOWNSEND ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,869,139.00  
APPLICANT'S OPINION: \$4,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2011-2244  
APPLICANT: SNYDER, PAMELA  
PARCEL NO.: 1053 010B  
PARCEL ADDRESS: 2548 - 2550 SUTTER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,006,393.00  
APPLICANT'S OPINION: \$650,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED



8) Hearing, discussion, and possible action involving:

APPLICATION:	2011-2775
APPLICANT:	274 BRANNAN JV LLC
PARCEL NO.:	3774 073
PARCEL ADDRESS:	0274 BRANNAN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$52,288,154.00
APPLICANT'S OPINION:	\$15,684,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3915
APPLICANT:	INNSBRUCK LP
PARCEL NO.:	0108 007
PARCEL ADDRESS:	1160 BATTERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$65,631,699.00
APPLICANT'S OPINION:	\$19,688,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3916
APPLICANT:	INNSBRUCK LP
PARCEL NO.:	0085 048
PARCEL ADDRESS:	1355 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$19,987,059.00
APPLICANT'S OPINION:	\$5,996,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0201
APPLICANT:	SNYDER, PAMELA
PARCEL NO.:	1053 010B
PARCEL ADDRESS:	2548 - 2550 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,026,520.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3451  
APPLICANT: 274 BRANNAN JV LLC  
PARCEL NO.: 3774 073  
PARCEL ADDRESS: 0274 BRANNAN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$53,333,241.00  
APPLICANT'S OPINION: \$15,998,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0422  
APPLICANT: SNYDER, PAMELA  
PARCEL NO.: 1053 010B  
PARCEL ADDRESS: 2548 - 2550 SUTTER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,047,050.00  
APPLICANT'S OPINION: \$625,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1409  
APPLICANT: 274 BRANNAN JV LLC  
PARCEL NO.: 3774 073  
PARCEL ADDRESS: 0274 BRANNAN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$54,399,904.00  
APPLICANT'S OPINION: \$16,318,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2973  
APPLICANT: PEGGY FIELD FAMILY LP  
PARCEL NO.: 3788 010  
PARCEL ADDRESS: 0148 - 0154 TOWNSEND ST,  
TOPIC: Other  
CURRENT ASSESSMENT: \$1,952,633.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2974  
APPLICANT: PEGGY FIELD FAMILY LP  
PARCEL NO.: 3788 010  
PARCEL ADDRESS: 0148 - 0154 TOWNSEND ST,  
TOPIC: Other  
CURRENT ASSESSMENT: \$1,948,005.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0962  
APPLICANT: SNYDER, PAMELA  
PARCEL NO.: 1053 010B  
PARCEL ADDRESS: 2548 - 2550 SUTTER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,051,803.00  
APPLICANT'S OPINION: \$670,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotfi@sfgov.org](mailto:sotfi@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

**Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

**Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, August 18, 2015, at 1:35 p.m.

Present: Edward Campaña, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Joseph Tham, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-5673	274 Brannan JV, LLC	Verbal Stipulation Approved
2010-5674	274 Brannan JV, LLC	Verbal Stipulation Approved
2011-2775	274 Brannan JV, LLC	Verbal Stipulation Approved
2011-1558	Peggy Field Family LP	Verbal Stipulation Approved
2013-2973	Peggy Field Family LP	Verbal Stipulation Approved
2013-2974	Peggy Field Family LP	Verbal Stipulation Approved
2011-3915	Innsbruck LP	Verbal Stipulation Approved
2011-3916	Innsbruck LP	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-5671	274 Brannan JV, LLC	Withdrawn
2010-5672	274 Brannan JV, LLC	Withdrawn
2011-2244	Pamela Snyder	Postponement
2012-0201	Pamela Snyder	Postponement
2012-3451	274 Brannan JV, LLC	Withdrawn
2013-0422	Pamela Snyder	Postponement
2013-1409	274 Brannan JV, LLC	Withdrawn
2014-0962	Pamela Snyder	Postponement

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There being no further business, the Board, at the hour of 4:30 p.m., recessed to reconvene Wednesday, August 19, 2015, at 9:30 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Wednesday, August 26, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing  
Room 406, City Hall  
Wednesday, August 19, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3075
APPLICANT:	WESTINGHOUSE BROADCASTING CO, INC
PARCEL NO.:	0142 001
PARCEL ADDRESS:	0815 BATTERY ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$37,532,339.00
APPLICANT'S OPINION:	\$21,263,729.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2427
APPLICANT:	SFHR LLC c/o DINAPOLI CAPITAL PARTNERS
PARCEL NO.:	0234 017
PARCEL ADDRESS:	0005 THE EMBARCADERO,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$217,656,749.00
APPLICANT'S OPINION:	\$81,600,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2871  
APPLICANT: WESTINGHOUSE BROADCASTING CO, INC  
PARCEL NO.: 0142 001  
PARCEL ADDRESS: 0815 BATTERY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$39,487,751.00  
APPLICANT'S OPINION: \$22,045,704.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3303  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 001  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$24,842,000.00  
APPLICANT'S OPINION: \$20,877,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3304  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 002  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$10,931,000.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3305  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 003  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$10,931,000.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE



8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3306  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 004  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$10,434,000.00  
APPLICANT'S OPINION: \$8,999,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3307  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 005  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$62,098,000.00  
APPLICANT'S OPINION: \$52,095,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3308  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 084  
PARCEL ADDRESS: 0022 - 0026 MINNA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$25,756,000.00  
APPLICANT'S OPINION: \$21,698,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ROLL CORRECTION

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3309  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 087  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$51,008,000.00  
APPLICANT'S OPINION: \$42,895,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3310  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 001  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$25,338,840.00  
APPLICANT'S OPINION: \$20,741,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3311  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 002  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$11,149,620.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3312  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 003  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$11,149,620.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3313  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 004  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$10,642,680.00  
APPLICANT'S OPINION: \$8,999,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

- 16) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2013-3314              |
| APPLICANT:           | KILROY REALTY LP       |
| PARCEL NO.:          | 3721 005               |
| PARCEL ADDRESS:      | 0100 01ST ST,          |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$63,339,960.00        |
| APPLICANT'S OPINION: | \$52,095,000.00        |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | ESCAPE                 |
- 17) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2013-3315              |
| APPLICANT:           | KILROY REALTY LP       |
| PARCEL NO.:          | 3721 084               |
| PARCEL ADDRESS:      | 0022 - 0026 MINNA ST,  |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$26,271,120.00        |
| APPLICANT'S OPINION: | \$21,698,000.00        |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | ROLL CORRECTION        |
- 18) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2013-3316              |
| APPLICANT:           | KILROY REALTY LP       |
| PARCEL NO.:          | 3721 087               |
| PARCEL ADDRESS:      | 0100 01ST ST,          |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$52,028,160.00        |
| APPLICANT'S OPINION: | \$42,895,000.00        |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | ESCAPE                 |
- 19) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2013-3317              |
| APPLICANT:           | KILROY REALTY LP       |
| PARCEL NO.:          | 3721 001               |
| PARCEL ADDRESS:      | 0100 01ST ST,          |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$25,845,616.00        |
| APPLICANT'S OPINION: | \$20,712,000.00        |
| TAXABLE YEAR:        | 2013                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | ESCAPE                 |

20) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3318
APPLICANT:	KILROY REALTY LP
PARCEL NO.:	3721 002
PARCEL ADDRESS:	0100 01ST ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$11,372,612.00
APPLICANT'S OPINION:	\$9,199,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

21) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3319
APPLICANT:	KILROY REALTY LP
PARCEL NO.:	3721 003
PARCEL ADDRESS:	0100 01ST ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$11,372,612.00
APPLICANT'S OPINION:	\$9,199,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3320
APPLICANT:	KILROY REALTY LP
PARCEL NO.:	3721 004
PARCEL ADDRESS:	0100 01ST ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$10,855,532.00
APPLICANT'S OPINION:	\$8,999,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3321
APPLICANT:	KILROY REALTY LP
PARCEL NO.:	3721 005
PARCEL ADDRESS:	0100 01ST ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$64,606,758.00
APPLICANT'S OPINION:	\$52,095,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

24) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3322  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 084  
PARCEL ADDRESS: 0022 - 0026 MINNA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$26,796,542.00  
APPLICANT'S OPINION: \$21,698,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ROLL CORRECTION

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3323  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 087  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$53,068,723.00  
APPLICANT'S OPINION: \$42,895,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3726  
APPLICANT: LET IT FLHO, LP  
PARCEL NO.: 0315 003  
PARCEL ADDRESS: 0201 POWELL ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$35,000,000.00  
APPLICANT'S OPINION: \$25,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

27) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3727  
APPLICANT: LET IT FLHO, LP  
PARCEL NO.: 0315 006  
PARCEL ADDRESS: 0221 - 0225 POWELL ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$13,500,000.00  
APPLICANT'S OPINION: \$9,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

28) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3728  
APPLICANT: LET IT FLHO, LP  
PARCEL NO.: 0315 007  
PARCEL ADDRESS: 0201 POWELL ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$5,100,000.00  
APPLICANT'S OPINION: \$4,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

29) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3729  
APPLICANT: LET IT FLHO, LP  
PARCEL NO.: 0315 008  
PARCEL ADDRESS: 0201 POWELL ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$5,104,000.00  
APPLICANT'S OPINION: \$4,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

30) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3730  
APPLICANT: LET IT FLHO, LP  
PARCEL NO.: 0315 009  
PARCEL ADDRESS: 0201 POWELL ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$5,100,000.00  
APPLICANT'S OPINION: \$4,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

31) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5046  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3788 037  
PARCEL ADDRESS: 0301 BRANNAN ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$30,000,000.00  
APPLICANT'S OPINION: \$25,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

32) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0062  
APPLICANT: STERLING INVESTMENTS, LLC  
PARCEL NO.: 0622 021  
PARCEL ADDRESS: 1776 SACRAMENTO ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,302,604.00  
APPLICANT'S OPINION: \$1,200,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

33) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0172  
APPLICANT: WONG, BRYAN  
PARCEL NO.: 0473 019  
PARCEL ADDRESS: 1235 BAY ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$4,563,160.00  
APPLICANT'S OPINION: \$4,360,210.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

34) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0221  
APPLICANT: MARIANI, CLAUDIO  
PARCEL NO.: 0175 011  
PARCEL ADDRESS: 0478 JACKSON ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,218,438.00  
APPLICANT'S OPINION: \$1,470,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

35) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0596  
APPLICANT: LEVY FAMILY TRUST  
PARCEL NO.: 0346 020  
PARCEL ADDRESS: 475 TURK ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,617,891.00  
APPLICANT'S OPINION: \$1,052,150.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0690  
APPLICANT: SOUL MAN LLC  
PARCEL NO.: 0164 020  
PARCEL ADDRESS: 0099 OSGOOD PL,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$3,497,395.00  
APPLICANT'S OPINION: \$3,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0691  
APPLICANT: 1540 BUSH ST LLC  
PARCEL NO.: 0666 006A  
PARCEL ADDRESS: 1530 BUSH ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$5,893,288.00  
APPLICANT'S OPINION: \$5,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1317  
APPLICANT: BROWN, PATRICK  
PARCEL NO.: 3589 083  
PARCEL ADDRESS: 3470 19TH ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,714,407.00  
APPLICANT'S OPINION: \$1,343,411.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1531  
APPLICANT: FC 2175 MARKET STREET, LP  
PARCEL NO.: 3543 011  
PARCEL ADDRESS: 2175 MARKET ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$9,564,680.00  
APPLICANT'S OPINION: \$7,424,686.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR



40) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2576  
APPLICANT: BARTH, ALICE REVOCABLE TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,147,602.00  
APPLICANT'S OPINION: \$900,216.00  
TAXABLE YEAR: 2007  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

41) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2577  
APPLICANT: BARTH, ALICE REVOCABLE TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,170,548.00  
APPLICANT'S OPINION: \$900,216.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

42) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2578  
APPLICANT: BARTH, ALICE REVOCABLE TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,193,951.00  
APPLICANT'S OPINION: \$900,216.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

43) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2579  
APPLICANT: BARTH, ALICE REVOCABLE TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,191,120.00  
APPLICANT'S OPINION: \$900,216.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

- 44) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-2580                    |
| APPLICANT:           | BARTH, ALICE REVOCABLE TRUST |
| PARCEL NO.:          | 2612 024                     |
| PARCEL ADDRESS:      | 2448 - 2454 15TH ST,         |
| TOPIC:               | Pre-Hearing Conference       |
| CURRENT ASSESSMENT:  | \$1,200,085.00               |
| APPLICANT'S OPINION: | \$900,216.00                 |
| TAXABLE YEAR:        | 2011                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | ESCAPE                       |
| STATUS:              | POSTPONED                    |
- 45) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-2581                    |
| APPLICANT:           | BARTH, ALICE REVOCABLE TRUST |
| PARCEL NO.:          | 2612 024                     |
| PARCEL ADDRESS:      | 2448 - 2454 15TH ST,         |
| TOPIC:               | Pre-Hearing Conference       |
| CURRENT ASSESSMENT:  | \$1,349,689.00               |
| APPLICANT'S OPINION: | \$900,216.00                 |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | ESCAPE                       |
| STATUS:              | POSTPONED                    |
- 46) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-2582                    |
| APPLICANT:           | BARTH, ALICE REVOCABLE TRUST |
| PARCEL NO.:          | 2612 024                     |
| PARCEL ADDRESS:      | 2448 - 2454 15TH ST,         |
| TOPIC:               | Pre-Hearing Conference       |
| CURRENT ASSESSMENT:  | \$1,376,674.00               |
| APPLICANT'S OPINION: | \$900,216.00                 |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | ESCAPE                       |
| STATUS:              | POSTPONED                    |
- 47) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-2583                    |
| APPLICANT:           | BARTH, ALICE REVOCABLE TRUST |
| PARCEL NO.:          | 2612 024                     |
| PARCEL ADDRESS:      | 2448 - 2454 15TH ST,         |
| TOPIC:               | Pre-Hearing Conference       |
| CURRENT ASSESSMENT:  | \$1,481,279.00               |
| APPLICANT'S OPINION: | \$901,478.00                 |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | ESCAPE                       |
| STATUS:              | POSTPONED                    |

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Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

### **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the Pre-Hearing Conference meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, August 19, 2015 at 9:34 a.m.

Present: Edward Campaña, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present for this pre-hearing conference requested by the Assessor regarding Assessor's request for information made pursuant to Revenue & Taxation Code §441, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0172	Bryan Wong	Applicant submitted remaining information to Assessor at this hearing; reschedule for valuation hearing in 60 days
2014-0690	Soul Man, LLC	Applicant to submit remaining information to Assessor within 30 days

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2427	SFHR, LLC	Denied; No-Show
2014-0596	Levy Family Trust	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3075	Westinghouse Broadcasting	Postponed
2013-2871	Westinghouse Broadcasting	Postponed
2013-3303	Kilroy Realty LP	Assessor received information requested
2013-3304	Kilroy Realty LP	Same as above
2013-3305	Kilroy Realty LP	Same as above
2013-3306	Kilroy Realty LP	Same as above
2013-3307	Kilroy Realty LP	Same as above
2013-3308	Kilroy Realty LP	Same as above
2013-3309	Kilroy Realty LP	Same as above
2013-3310	Kilroy Realty LP	Same as above
2013-3311	Kilroy Realty LP	Same as above
2013-3312	Kilroy Realty LP	Same as above

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<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2013-3313	Kilroy Realty LP	Assessor received information requested
2013-3314	Kilroy Realty LP	Same as above
2013-3315	Kilroy Realty LP	Same as above
2013-3366	Kilroy Realty LP	Same as above
2013-3317	Kilroy Realty LP	Same as above
2013-3318	Kilroy Realty LP	Same as above
2013-3319	Kilroy Realty LP	Same as above
2013-3320	Kilroy Realty LP	Same as above
2013-3321	Kilroy Realty LP	Same as above
2013-3322	Kilroy Realty LP	Same as above
2013-3323	Kilroy Realty LP	Same as above
2013-3726	Let It Flho, LP	Postponed
2013-3727	Let It Flho, LP	Same as above
2013-3728	Let It Flho, LP	Same as above
2013-3729	Let It Flho, LP	Same as above
2013-3730	Let It Flho, LP	Same as above
2013-5046	Kilroy Realty LP	Assessor received information requested
2014-0062	Sterling Investments, LLC	Postponed
2014-0221	Claudio Mariani	Withdrawn
2014-0691	1540 Bush St LLC	Withdrawn
2014-1317	Patrick Brown	Assessor received information requested
2014-1531	FC 2175 Market Street, LP	Withdrawn
2014-2576	Alice Barth Revocable Trust	Assessor received information requested
2014-2577	Alice Barth Revocable Trust	Same as above
2014-2578	Alice Barth Revocable Trust	Same as above
2014-2579	Alice Barth Revocable Trust	Same as above
2014-2580	Alice Barth Revocable Trust	Same as above
2014-2581	Alice Barth Revocable Trust	Same as above
2014-2582	Alice Barth Revocable Trust	Same as above
2014-2583	Alice Barth Revocable Trust	Same as above

There being no further business, the Board, at the hour of 10:02 a.m., recessed to reconvene, Wednesday, August 26, 2015, at 1:30 p.m.



Dawn Duran  
 Administrator Acting as Clerk

Approved by the Board on Wednesday, August 26, 2015.

Angela Calvillo  
 Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Thursday, August 20, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2268  
APPLICANT: DURIE TANGRI, LLP  
PARCEL NO.: 2012206999  
PARCEL ADDRESS: 0217 LEIDESDORFF ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$860,929.00  
APPLICANT'S OPINION: \$217,479.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1165  
APPLICANT: MADISON GRAHAM COLORGRAPHICS INC  
PARCEL NO.: 2013211167  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$3,886,924.00  
APPLICANT'S OPINION: \$1,800,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2468  
APPLICANT: LAM, GEORGE  
PARCEL NO.: 1511 001  
PARCEL ADDRESS: 6901 GEARY BL,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$14,427,912.00  
APPLICANT'S OPINION: \$850,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2863  
APPLICANT: AON SERVICES CORPORATION  
PARCEL NO.: 2013213466  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$3,497,322.00  
APPLICANT'S OPINION: \$1,336,243.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2868  
APPLICANT: DICKEY, DAVID  
PARCEL NO.: 2013400767  
PARCEL ADDRESS: 0325 BRYANT ST, #2F  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$89,538.00  
APPLICANT'S OPINION: \$16,756.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2870  
APPLICANT: CNET NETWORKS, INC.  
PARCEL NO.: 2013213450  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$19,278,225.00  
APPLICANT'S OPINION: \$10,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN



8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2927  
APPLICANT: ARTHUR GALLAGHER & CO.  
PARCEL NO.: 2013217766  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$2,074,950.00  
APPLICANT'S OPINION: \$1,452,465.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3055  
APPLICANT: GREE INTERNATIONAL INC  
PARCEL NO.: 2013990074  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$11,070,828.00  
APPLICANT'S OPINION: \$5,560,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: ROLL CORRECTION  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4491  
APPLICANT: AMBER INDIA CORP.  
PARCEL NO.: 2014900171  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$1,762,440.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4492  
APPLICANT: AMBER INDIA CORP.  
PARCEL NO.: 2014900170  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$1,757,514.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4493  
APPLICANT: AMBER INDIA CORP.  
PARCEL NO.: 2014900169  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$1,734,413.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4494  
APPLICANT: AMBER INDIA CORP.  
PARCEL NO.: 2014900168  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$1,669,671.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0975  
APPLICANT: CNET NETWORKS, INC.  
PARCEL NO.: 2014223160  
PARCEL ADDRESS: 235 02ND ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$19,491,609.00  
APPLICANT'S OPINION: \$15,500,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1503  
APPLICANT: WHITE CAP CONSTRUCTION SUPPLY INC.  
PARCEL NO.: 4570 023  
PARCEL ADDRESS: 0200 JENNINGS ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,875,388.00  
APPLICANT'S OPINION: \$4,400,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, August 20, 2015 at 9:31 a.m. .

Present: Ed Campaña, Louisa Mendoza and Joseph Tham

Quorum present

Chairperson: Louisa Mendoza, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2014 Assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1503	White Cap Construction Supply Inc.	Submitted

At the hour of 10:57 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 11:05 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1503	White Cap Construction Supply Inc.	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-2268	Durie Tangri, LLP	Withdrawn
2013-1165	Madison Graham Colorgraphics Inc.	Withdrawn
2013-2468	George Lam	Withdrawn
2013-2863	Aon Services Corporation	Postponed
2013-2868	David Dickey	Postponed
2013-2870	CNet Networks, Inc.	Withdrawn
2013-2927	Arthur Gallagher & Co.	Withdrawn
2013-3055	Gree International Inc.	Withdrawn
2013-4491	Amber India Corp;	Withdrawn
2013-4492	Amber India Corp;	Withdrawn
2013-4493	Amber India Corp;	Withdrawn
2013-4494	Amber India Corp;	Withdrawn
2014-0975	CNet Networks, inc.	Withdrawn

There being no further business, the Board, at the hour of 11:08 a.m., recessed to reconvene Wednesday, August 26, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read 'Dawn Duran', with a long horizontal flourish extending to the right.

Dawn Duran  
Administrator

Approved by the Board on Wednesday, September 9, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 2 Hearing**  
**Room 406, City Hall**  
**Wednesday, August 26, 2015**  
**9:30 AM**

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3354  
APPLICANT: BEAUTIFUL, LLC  
PARCEL NO.: 2013901532  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$752,774.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3355  
APPLICANT: BEAUTIFUL, LLC  
PARCEL NO.: 2013901531  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$712,884.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

DATE POSTED  
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3356
APPLICANT:	BEAUTIFUL, LLC
PARCEL NO.:	2013901546
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$915,488.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3357
APPLICANT:	BEAUTIFUL, LLC
PARCEL NO.:	2013990180
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$878,597.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0225
APPLICANT:	3436-3438 19TH STREET LLC
PARCEL NO.:	2014443524
PARCEL ADDRESS:	3032 16TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$80,000.00
APPLICANT'S OPINION:	\$2,600.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0251
APPLICANT:	SERVIO, INC.
PARCEL NO.:	2014003798
PARCEL ADDRESS:	625 02ND ST, #250
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$17,203.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR



8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1041  
APPLICANT: BEAUTIFUL, LLC  
PARCEL NO.: 2014229466  
PARCEL ADDRESS: 3401 CALIFORNIA ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$801,872.00  
APPLICANT'S OPINION: \$400,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1055  
APPLICANT: CHARLES SCHWAB & CO., INC.  
PARCEL NO.: 2014223178  
PARCEL ADDRESS: 215 FREMONT ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$22,477,392.00  
APPLICANT'S OPINION: \$11,238,697.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1056  
APPLICANT: CHARLES SCHWAB & CO., INC.  
PARCEL NO.: 2014226900  
PARCEL ADDRESS: 100 POST ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$5,167,165.00  
APPLICANT'S OPINION: \$2,583,583.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1145  
APPLICANT: JMDH REAL ESTATE OF SF, LLC  
PARCEL NO.: 4343 001B  
PARCEL ADDRESS: 2121 EVANS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,287,255.00  
APPLICANT'S OPINION: \$2,486,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1146  
APPLICANT: JMDH REAL ESTATE OF SF, LLC  
PARCEL NO.: 4343 002  
PARCEL ADDRESS: 2045 EVANS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,906,805.00  
APPLICANT'S OPINION: \$3,872,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1147  
APPLICANT: JMDH REAL ESTATE OF SF, LLC  
PARCEL NO.: 4343 016  
PARCEL ADDRESS: 2045 EVANS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$479,382.00  
APPLICANT'S OPINION: \$144,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1379  
APPLICANT: GARFIELD BEACH CVS LLC  
PARCEL NO.: 2014227351  
PARCEL ADDRESS: 731 MARKET ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$562,890.00  
APPLICANT'S OPINION: \$281,446.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1380  
APPLICANT: GARFIELD BEACH CVS LLC  
PARCEL NO.: 2014229088  
PARCEL ADDRESS: 351 CALIFORNIA ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$2,822,209.00  
APPLICANT'S OPINION: \$1,411,105.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

## **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, August 26, 2015

1:30 PM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0047
APPLICANT:	BROADWAY PROPERTIES, LLC
PARCEL NO.:	1741 026
PARCEL ADDRESS:	1280 - 1282 10TH AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,800,000.00
APPLICANT'S OPINION:	\$1,600,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0048
APPLICANT:	TELEGRAPH HILL ASSOCIATES, LLC
PARCEL NO.:	0489 034
PARCEL ADDRESS:	2241 - 2245 CHESTNUT ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,825,000.00
APPLICANT'S OPINION:	\$2,400,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POSTPONED

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2014-0439                |
| APPLICANT:           | FIORUCCI REVOCABLE TRUST |
| PARCEL NO.:          | 0116 018                 |
| PARCEL ADDRESS:      | 0550 GREEN ST,           |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$2,986,312.00           |
| APPLICANT'S OPINION: | \$891,900.00             |
| TAXABLE YEAR:        | 2014                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
| STATUS:              | WITHDRAWN                |
- 5) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-0762                    |
| APPLICANT:           | RECREATIONAL EQUIPMENT, INC. |
| PARCEL NO.:          | 3780 078                     |
| PARCEL ADDRESS:      | 0840 BRANNAN ST,             |
| TOPIC:               | Decline in Value             |
| CURRENT ASSESSMENT:  | \$18,555,570.00              |
| APPLICANT'S OPINION: | \$8,325,001.00               |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Both Real & Personal Prty    |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 6) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-0804                    |
| APPLICANT:           | KINDRED NURSING CENTERS WEST |
| PARCEL NO.:          | 0661 030                     |
| PARCEL ADDRESS:      | 2121 PINE ST,                |
| TOPIC:               | Decline in Value             |
| CURRENT ASSESSMENT:  | \$3,819,136.00               |
| APPLICANT'S OPINION: | \$3,127,493.00               |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | REGULAR                      |
- 7) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2014-0805                  |
| APPLICANT:           | HILL HAVEN-MSC PARTNERSHIP |
| PARCEL NO.:          | 2139 026                   |
| PARCEL ADDRESS:      | 2043 19TH AVE,             |
| TOPIC:               | Decline in Value           |
| CURRENT ASSESSMENT:  | \$5,460,139.00             |
| APPLICANT'S OPINION: | \$3,314,400.00             |
| TAXABLE YEAR:        | 2014                       |
| APPEAL TYPE:         | Real Property              |
| ROLL TYPE:           | REGULAR                    |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0806  
APPLICANT: KINDRED NURSING CENTERS WEST  
PARCEL NO.: 1049 034  
PARCEL ADDRESS: 2707 PINE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,671,562.00  
APPLICANT'S OPINION: \$2,544,232.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0843  
APPLICANT: DEVELOPERS DIVERSIFIED REALTY  
PARCEL NO.: 0715 014  
PARCEL ADDRESS: 1000 VAN NESS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$24,102,352.00  
APPLICANT'S OPINION: \$12,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0891  
APPLICANT: BERTRAM, SARAH  
PARCEL NO.: 2014702128  
PARCEL ADDRESS:  
TOPIC: Classification of Property is Incorrect  
CURRENT ASSESSMENT: \$804,846.00  
APPLICANT'S OPINION: \$446,846.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1136  
APPLICANT: ALSCO INC.  
PARCEL NO.: 2014520142  
PARCEL ADDRESS: 1575 INDIANA ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$3,277,513.00  
APPLICANT'S OPINION: \$2,848,162.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, August 26, 2015, at 1:30 p.m.

Present: Ed Campaña, Jeffrey Morris and Joseph Tham

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0804	Kindred Nursing Centers West	Submitted
2014-0805	Hill Haven-MSD Partnership	Submitted
2014-0806	Kindred Nursing Centers West	Submitted

At the hour of 3:53 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 4:26 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0804	Kindred Nursing Centers West	Denied
2014-0805	Hill Haven-MSD Partnership	Denied
2014-0806	Kindred Nursing Centers West	Denied

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0047	Broadway Properties, LLC	Postponed
2014-0048	Telegraph Hill Associates, LLC	Postponed
2014-0439	Florucci Revocable Trust	Withdrawn
2014-0762	Recreational Equipment, Inc.	Postponed
2014-0843	Developers Diversified Realty	Withdrawn
2014-0891	Sarah Bertram	Withdrawn
2014-1136	Alsco Inc.	Postponed

There being no further business, the Board, at the hour of 4:30 p.m., recessed to reconvene Friday, August 28, 2015, at 9:30 a.m.

A handwritten signature in dark ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" written in a larger, more prominent script than the last name "Duran".

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Tuesday, September 8, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board Admin Hearing  
Room 406, City Hall  
Friday, August 28, 2015  
9:30 AM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-4312
APPLICANT:	T-LINES, LLC
PARCEL NO.:	4317 015
PARCEL ADDRESS:	1051 26TH ST,
TOPIC:	Request to amend application.
CURRENT ASSESSMENT:	\$1,200,000.00
APPLICANT'S OPINION:	\$716,000.00
TAXABLE YEAR:	2006
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4911
APPLICANT:	ELSINEITTI, JOSEPH
PARCEL NO.:	1834 037
PARCEL ADDRESS:	1401 19TH AVE,
TOPIC:	Request to reopen application.
CURRENT ASSESSMENT:	\$1,629,643.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-6395  
APPLICANT: ELSINEITTI, JOSEPH  
PARCEL NO.: 1834 037  
PARCEL ADDRESS: 1401 19TH AVE,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$1,999,091.00  
APPLICANT'S OPINION: \$1,162,096.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:  
APPLICATION: 2012-3794  
APPLICANT: ELSINEITTI, JOSEPH  
PARCEL NO.: 1834 037  
PARCEL ADDRESS: 1401 19TH AVE,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$2,098,875.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:  
APPLICATION: 2012-4797  
APPLICANT: KLA GEARY, LLC  
PARCEL NO.: 1094 001  
PARCEL ADDRESS: 2675 GEARY BLVD,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$71,789,523.00  
APPLICANT'S OPINION: \$40,880,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:  
APPLICATION: 2012-5156  
APPLICANT: ELSINEITTI, JOSEPH  
PARCEL NO.: 1834 037  
PARCEL ADDRESS: 1401 19TH AVE,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$1,750,073.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1624  
APPLICANT: ECI THREE HOWARD, LLC  
PARCEL NO.: 3738 011  
PARCEL ADDRESS: 0301 HOWARD ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$139,481,363.00  
APPLICANT'S OPINION: \$76,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2778  
APPLICANT: MITCHELL, JOHN  
PARCEL NO.: 0216 024  
PARCEL ADDRESS: 1465 WASHINGTON ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$1,443,622.00  
APPLICANT'S OPINION: \$1,000,948.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2818  
APPLICANT: ELSINEITTI, JOSEPH  
PARCEL NO.: 1834 037  
PARCEL ADDRESS: 1401 19TH AVE,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$2,098,041.00  
APPLICANT'S OPINION: \$1,177,266.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3214  
APPLICANT: TG & FAMILY ASSOCIATES LLC  
PARCEL NO.: 0804 005  
PARCEL ADDRESS: 0800 - 0802 HAYES ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$1,248,000.00  
APPLICANT'S OPINION: \$750,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3215  
APPLICANT: TG & FAMILY ASSOCIATES LLC  
PARCEL NO.: 0804 005  
PARCEL ADDRESS: 0800 - 0802 HAYES ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$1,248,200.00  
APPLICANT'S OPINION: \$750,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3216  
APPLICANT: TG & FAMILY ASSOCIATES LLC  
PARCEL NO.: 0804 005  
PARCEL ADDRESS: 0800 - 0802 HAYES ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$1,272,960.00  
APPLICANT'S OPINION: \$750,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4985  
APPLICANT: ECI THREE HOWARD, LLC  
PARCEL NO.: 3738 011  
PARCEL ADDRESS: 0301 HOWARD ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$103,000,000.00  
APPLICANT'S OPINION: \$70,000,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4986  
APPLICANT: ECI THREE HOWARD, LLC  
PARCEL NO.: 3738 011  
PARCEL ADDRESS: 0301 HOWARD ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$105,060,000.00  
APPLICANT'S OPINION: \$80,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ROLL CORRECTION

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4987  
APPLICANT: ECI THREE HOWARD, LLC  
PARCEL NO.: 3738 011  
PARCEL ADDRESS: 0301 HOWARD ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$107,161,200.00  
APPLICANT'S OPINION: \$80,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ROLL CORRECTION

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0539  
APPLICANT: PIONEER 74 LOTS LLC  
PARCEL NO.: 0119 011  
PARCEL ADDRESS: 0818 - 0820 GREEN ST,  
TOPIC: Request to amend application.  
CURRENT ASSESSMENT: \$1,672,186.00  
APPLICANT'S OPINION: \$1,100,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0767  
APPLICANT: BROWN, VAUGHN  
PARCEL NO.: 1517 013  
PARCEL ADDRESS: 0595 - 0597 27TH AVE,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$1,540,375.00  
APPLICANT'S OPINION: \$1,100,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0816  
APPLICANT: CHUNG, ERIC  
PARCEL NO.: 0310 024  
PARCEL ADDRESS: 0046 - 0054 GEARY ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$5,488,569.00  
APPLICANT'S OPINION: \$2,700,000.00  
TAXABLE YEAR: 2006  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0817  
APPLICANT: CHUNG, ERIC  
PARCEL NO.: 0310 024  
PARCEL ADDRESS: 0046 - 0054 GEARY ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$5,598,340.00  
APPLICANT'S OPINION: \$2,700,000.00  
TAXABLE YEAR: 2007  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

21) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0818  
APPLICANT: CHUNG, ERIC  
PARCEL NO.: 0310 024  
PARCEL ADDRESS: 0046 - 0054 GEARY ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$0.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0819  
APPLICANT: CHUNG, ERIC  
PARCEL NO.: 0310 024  
PARCEL ADDRESS: 0046 - 0054 GEARY ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$0.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0820  
APPLICANT: CHUNG, ERIC  
PARCEL NO.: 0310 024  
PARCEL ADDRESS: 0046 - 0054 GEARY ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$0.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE



- 24) Hearing, discussion, and possible action involving:
- |                      |                                |
|----------------------|--------------------------------|
| APPLICATION:         | 2014-0821                      |
| APPLICANT:           | CHUNG, ERIC                    |
| PARCEL NO.:          | 0310 024                       |
| PARCEL ADDRESS:      | 0046 - 0054 GEARY ST,          |
| TOPIC:               | Request to reopen application. |
| CURRENT ASSESSMENT:  | \$0.00                         |
| APPLICANT'S OPINION: | \$0.00                         |
| TAXABLE YEAR:        | 2011                           |
| APPEAL TYPE:         | Real Property                  |
| ROLL TYPE:           | 2ND ESCAPE                     |
- 25) Hearing, discussion, and possible action involving:
- |                      |                                |
|----------------------|--------------------------------|
| APPLICATION:         | 2014-0823                      |
| APPLICANT:           | CHUNG, ERIC                    |
| PARCEL NO.:          | 0310 024                       |
| PARCEL ADDRESS:      | 0046 - 0054 GEARY ST,          |
| TOPIC:               | Request to reopen application. |
| CURRENT ASSESSMENT:  | \$0.00                         |
| APPLICANT'S OPINION: | \$0.00                         |
| TAXABLE YEAR:        | 2007                           |
| APPEAL TYPE:         | Real Property                  |
| ROLL TYPE:           | SUPPLEMENTAL                   |
- 26) Hearing, discussion, and possible action involving:
- |                      |                                |
|----------------------|--------------------------------|
| APPLICATION:         | 2014-0824                      |
| APPLICANT:           | CHUNG, ERIC                    |
| PARCEL NO.:          | 0310 024                       |
| PARCEL ADDRESS:      | 0046 - 0054 GEARY ST,          |
| TOPIC:               | Request to reopen application. |
| CURRENT ASSESSMENT:  | \$0.00                         |
| APPLICANT'S OPINION: | \$0.00                         |
| TAXABLE YEAR:        | 2008                           |
| APPEAL TYPE:         | Real Property                  |
| ROLL TYPE:           | SUPPLEMENTAL                   |
- 27) Hearing, discussion, and possible action involving:
- |                      |                                |
|----------------------|--------------------------------|
| APPLICATION:         | 2014-0825                      |
| APPLICANT:           | CHUNG, ERIC                    |
| PARCEL NO.:          | 0310 024                       |
| PARCEL ADDRESS:      | 0046 - 0054 GEARY ST,          |
| TOPIC:               | Request to reopen application. |
| CURRENT ASSESSMENT:  | \$0.00                         |
| APPLICANT'S OPINION: | \$0.00                         |
| TAXABLE YEAR:        | 2009                           |
| APPEAL TYPE:         | Real Property                  |
| ROLL TYPE:           | SUPPLEMENTAL                   |

28) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0826  
APPLICANT: CHUNG, ERIC  
PARCEL NO.: 0310 024  
PARCEL ADDRESS: 0046 - 0054 GEARY ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$0.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

29) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0902  
APPLICANT: CHOULI, SAM  
PARCEL NO.: 6272 050  
PARCEL ADDRESS: 4815 MISSION ST, #103  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$500,000.00  
APPLICANT'S OPINION: \$43,548.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0995  
APPLICANT: DOHERTY, PATRICK  
PARCEL NO.: 5340 024  
PARCEL ADDRESS: 1506 REVERE AVE,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$907,982.00  
APPLICANT'S OPINION: \$450,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1123  
APPLICANT: D & C LEE THIRD, LP  
PARCEL NO.: 1546 021  
PARCEL ADDRESS: 0582 - 0584 4TH AVE,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$1,341,761.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1318  
APPLICANT: NORRIS, C. TODD  
PARCEL NO.: 2646 007  
PARCEL ADDRESS: 4330 - 4332 17TH ST,  
TOPIC: Request to reopen application.  
CURRENT ASSESSMENT: \$2,049,033.00  
APPLICANT'S OPINION: \$1,600,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2462  
APPLICANT: MUKHOPADHYAY, JOSH  
PARCEL NO.: 6760 022  
PARCEL ADDRESS: 143 BURNSIDE AVE,  
TOPIC: Request to accept as a timely filed or valid appeal.  
CURRENT ASSESSMENT: \$791,000.00  
APPLICANT'S OPINION: \$781,100.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

34) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2475  
APPLICANT: DANG, KYLE  
PARCEL NO.: 7110A009  
PARCEL ADDRESS: 126 LAURA ST,  
TOPIC: Request to amend application.  
CURRENT ASSESSMENT: \$375,000.00  
APPLICANT'S OPINION: \$364,326.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

35) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2669  
APPLICANT: BULOTTI, JOANN  
PARCEL NO.: 2646 035  
PARCEL ADDRESS: 77 SATURN ST,  
TOPIC: Request to accept as a timely filed or valid appeal.  
CURRENT ASSESSMENT: \$1,130,000.00  
APPLICANT'S OPINION: \$825,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

36) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2670
APPLICANT:	BULOTTI, JOANN
PARCEL NO.:	2627 011
PARCEL ADDRESS:	0080 SATURN ST,
TOPIC:	Request to accept as a timely filed or valid appeal.
CURRENT ASSESSMENT:	\$1,000,000.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

**Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

**Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
**請電** (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the administrative meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, August 28, 2015, at 9:33 a.m.

Present: Diane Robinson, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Joseph Tham, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present to address administrative issues regarding their respective application(s), the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-4312	T-Lines, LLC	Approved amending application
2011-4911	Joseph Elsineitti	Approved reinstating application; 2-1 vote with Member Valla dissenting
2011-6395	Joseph Elsineitti	Same as above
2012-3794	Joseph Elsineitti	Same as above
2012-3794	Joseph Elsineitti	Same as above
2013-1624	ECI Three Howard, LLC	Approved reinstating application; 2-1 vote with Member Valla dissenting
2013-3818	Joseph Elsineitti	Approved reinstating application; 2-1 vote with Member Valla dissenting
2013-3214	TG & Family Associates LLC	Approved reinstating application
2013-3215	TG & Family Associates LLC	Approved reinstating application
2013-3216	TG & Family Associates LLC	Approved reinstating application
2013-4985	ECI Three Howard, LLC	Approved reinstating application; 2-1 vote with Member Valla dissenting
2013-4986	ECI Three Howard, LLC	Same as above
2013-4987	ECI Three Howard, LLC	Same as above
2014-0539	Pioneer 74 Lots LLC	Approved amending application
2014-0767	Vaughn Brown	Approved reinstating application; 2-1 vote with Member Valla dissenting
2014-0816	Eric Chung	Accepted as timely filed
2014-0817	Eric Chung	Accepted as timely filed
2014-0818	Eric Chung	Accepted as timely filed
2014-0819	Eric Chung	Accepted as timely filed
2014-0820	Eric Chung	Accepted as timely filed
2014-0821	Eric Chung	Accepted as timely filed
2014-0823	Eric Chung	Submitted
2014-0824	Eric Chung	Accepted as timely filed
2014-0825	Eric Chung	Submitted
2014-0826	Eric Chung	Submitted
2014-0902	Sam Chouli	Approved reinstating application
2014-0995	Patrick Doherty	Approved reinstating application; 2-1 vote with Member Valla dissenting

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2014-1318	C. Todd Norris	Approved reinstating application
2014-2462	Josh Mukhopadhyay	Accepted as timely filed
2014-2475	Kyle Dang	Approved amending application to include appeal for no change in ownership

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-4797	KLA Geary, LLC	Denied; No-Show
2014-1123	D & C Lee Third, LP	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2778	John Mitchell	Withdrawn
2014-2669	Joann Bulotti	Withdrawn
2014-2670	Joann Bulotti	Withdrawn

There being no further business, the Board, at the hour of 12:25 p.m., recessed to reconvene Tuesday, September 1, 2015, at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Tuesday, September 8, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

AMENDED

**JOURNAL OF PROCEEDINGS**

**CITY AND COUNTY OF SAN FRANCISCO**

**ASSESSMENT APPEALS BOARD**

In the administrative meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, August 28, 2015, at 9:33 a.m.

GOVERNMENT  
DOCUMENTS DEPT

Present: Diane Robinson, Joseph Tham and Eugene Valla

JAN - 7 2016

Quorum present

Chairperson: Joseph Tham, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present to address administrative issues regarding their respective application(s), the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-4312	T-Lines, LLC	Approved amending application
2011-4911	Joseph Elsineitti	Approved reinstating application; 2-1 vote with Member Valla dissenting
2011-6395	Joseph Elsineitti	Same as above
2012-3794	Joseph Elsineitti	Same as above
<b>2012-5156</b>	Joseph Elsineitti	Same as above
2013-1624	ECI Three Howard, LLC	Approved reinstating application; 2-1 vote with Member Valla dissenting
<b>2013-2818</b>	Joseph Elsineitti	Approved reinstating application; 2-1 vote with Member Valla dissenting
2013-3214	TG & Family Associates LLC	Approved reinstating application
2013-3215	TG & Family Associates LLC	Approved reinstating application
2013-3216	TG & Family Associates LLC	Approved reinstating application
2013-4985	ECI Three Howard, LLC	Approved reinstating application; 2-1 vote with Member Valla dissenting
2013-4986	ECI Three Howard, LLC	Same as above
2013-4987	ECI Three Howard, LLC	Same as above
2014-0539	Pioneer 74 Lots LLC	Approved amending application
2014-0767	Vaughn Brown	Approved reinstating application; 2-1 vote with Member Valla dissenting
2014-0816	Eric Chung	Accepted as timely filed
2014-0817	Eric Chung	Accepted as timely filed
2014-0818	Eric Chung	Accepted as timely filed
2014-0819	Eric Chung	Accepted as timely filed
2014-0820	Eric Chung	Accepted as timely filed
2014-0821	Eric Chung	Accepted as timely filed
2014-0823	Eric Chung	Submitted
2014-0824	Eric Chung	Accepted as timely filed
2014-0825	Eric Chung	Submitted
2014-0826	Eric Chung	Submitted
2014-0902	Sam Chouli	Approved reinstating application
2014-0995	Patrick Doherty	Approved reinstating application; 2-1 vote with Member Valla dissenting

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2014-1318	C. Todd Norris	Approved reinstating application
2014-2462	Josh Mukhopadhyay	Accepted as timely filed
2014-2475	Kyle Dang	Approved amending application to include appeal for no change in ownership

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-4797	KLA Geary, LLC	Denied; No-Show
2014-1123	D & C Lee Third, LP	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2778	John Mitchell	Withdrawn
2014-2669	Joann Bulotti	Withdrawn
2014-2670	Joann Bulotti	Withdrawn

There being no further business, the Board, at the hour of 12:25 p.m., recessed to reconvene Tuesday, September 1, 2015, at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Tuesday, September 8, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org  
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**  
**Room 406, City Hall**  
**Tuesday, September 1, 2015**  
**9:30 AM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-1105
APPLICANT:	GUIDO & PIERINA GIOSSO FAMILY LP
PARCEL NO.:	0077 011
PARCEL ADDRESS:	0500 - 0512 GREENWICH ST,
TOPIC:	
CURRENT ASSESSMENT:	\$720,385.00
APPLICANT'S OPINION:	\$66,230.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1359
APPLICANT:	300 PROSPECT PROPERTIES, INC.
PARCEL NO.:	0267 016
PARCEL ADDRESS:	0160 - 0180 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$32,608,590.00
APPLICANT'S OPINION:	\$18,029,419.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0438
APPLICANT:	300 PROSPECT PROPERTIES, INC.
PARCEL NO.:	0267 016
PARCEL ADDRESS:	0160 - 0180 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$33,007,266.00
APPLICANT'S OPINION:	\$16,330,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0655
APPLICANT:	DMP CP PLAZA, LLC
PARCEL NO.:	0030 008
PARCEL ADDRESS:	2552 TAYLOR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,967,276.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0656
APPLICANT:	DMP CP PLAZA, LLC
PARCEL NO.:	0030 009
PARCEL ADDRESS:	2552 TAYLOR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,530,097.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0657
APPLICANT:	DMP CP PLAZA, LLC
PARCEL NO.:	0030 010
PARCEL ADDRESS:	2552 TAYLOR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,786,978.00
APPLICANT'S OPINION:	\$1,600,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0658  
APPLICANT: DMP CP PLAZA, LLC  
PARCEL NO.: 0030 011  
PARCEL ADDRESS: 2552 TAYLOR ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,590,325.00  
APPLICANT'S OPINION: \$2,400,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0659  
APPLICANT: DMP CP PLAZA, LLC  
PARCEL NO.: 0030 012  
PARCEL ADDRESS: 2552 TAYLOR ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,519,319.00  
APPLICANT'S OPINION: \$3,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0660  
APPLICANT: DMP CP PLAZA, LLC  
PARCEL NO.: 0030 011A  
PARCEL ADDRESS: 2552 TAYLOR ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,278,799.00  
APPLICANT'S OPINION: \$1,600,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0661  
APPLICANT: DMP CP PLAZA, LLC  
PARCEL NO.: 0030 013  
PARCEL ADDRESS: 2552 TAYLOR ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,022,302.00  
APPLICANT'S OPINION: \$12,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0699  
APPLICANT: DB 800 MARKET LLC  
PARCEL NO.: 0329 001  
PARCEL ADDRESS: 0800 - 0830 MARKET ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$37,435,003.00  
APPLICANT'S OPINION: \$35,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0708  
APPLICANT: 116 NEW MONTGOMERY OWNER LP  
PARCEL NO.: 3722 071  
PARCEL ADDRESS: 0100 - 0126 NEW MONTGOMERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$38,516,000.00  
APPLICANT'S OPINION: \$37,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0811  
APPLICANT: NEW JAMESTOWN LP  
PARCEL NO.: 4991 277  
PARCEL ADDRESS: 833 - 881 JAMESTOWN AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$36,311,400.00  
APPLICANT'S OPINION: \$25,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0894  
APPLICANT: LPF 50 GREEN INC  
PARCEL NO.: 0111 002  
PARCEL ADDRESS: 0050 GREEN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$46,108,386.00  
APPLICANT'S OPINION: \$36,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

16) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0948
APPLICANT:	PHF RUBY, LLC
PARCEL NO.:	0029 003
PARCEL ADDRESS:	0590 BAY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$34,360,809.00
APPLICANT'S OPINION:	\$25,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
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## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Tuesday, September 1, 2015  
1:30 PM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0849  
APPLICANT: SCHLESINGER, MILTON  
PARCEL NO.: 0463A001  
PARCEL ADDRESS: 0225 MALLORCA WAY,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,327,719.00  
APPLICANT'S OPINION: \$2,163,642.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0928  
APPLICANT: LIVINGSTON, CHANDRA  
PARCEL NO.: 3780 065  
PARCEL ADDRESS: 915 BRYANT ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,660,831.00  
APPLICANT'S OPINION: \$1,079,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1012  
APPLICANT: LOUIE, CALVIN  
PARCEL NO.: 0144 011  
PARCEL ADDRESS: 438 - 440 BROADWAY,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,029,264.00  
APPLICANT'S OPINION: \$1,319,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1065  
APPLICANT: 1040 GREENWICH INVESTMENTS, LLC  
PARCEL NO.: 0072 023  
PARCEL ADDRESS: 1040 GREENWICH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,961,688.00  
APPLICANT'S OPINION: \$4,177,716.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1066  
APPLICANT: MIRIWA CENTER INVESTMENTS  
PARCEL NO.: 0161 082  
PARCEL ADDRESS: 0728 PACIFIC AVE, #1  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,782,399.00  
APPLICANT'S OPINION: \$1,079,203.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1067  
APPLICANT: WOO REVOCABLE TRUST  
PARCEL NO.: 0250 003A  
PARCEL ADDRESS: 1025 HYDE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,920,628.00  
APPLICANT'S OPINION: \$1,152,420.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED



8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1068  
APPLICANT: FANG DA PROPERTIES, INC & BUSH STREET LLC  
PARCEL NO.: 0271 051  
PARCEL ADDRESS: 0580 BUSH ST, UNIT #101  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$666,226.00  
APPLICANT'S OPINION: \$400,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1069  
APPLICANT: FANG DA PROPERTIES, INC & BUSH STREET LLC  
PARCEL NO.: 0271 052  
PARCEL ADDRESS: 0570 BUSH ST, UNIT #201  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$623,202.00  
APPLICANT'S OPINION: \$374,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1070  
APPLICANT: FANG DA PROPERTIES, INC & BUSH STREET LLC  
PARCEL NO.: 0271 053  
PARCEL ADDRESS: 0570 BUSH ST, UNIT #301  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$623,202.00  
APPLICANT'S OPINION: \$374,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1071  
APPLICANT: FANG DA PROPERTIES, INC & BUSH STREET LLC  
PARCEL NO.: 0271 054  
PARCEL ADDRESS: 0570 BUSH ST, UNIT #302  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$672,372.00  
APPLICANT'S OPINION: \$404,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1072  
APPLICANT: FANG DA PROPERTIES, INC & BUSH STREET LLC  
PARCEL NO.: 0271 055  
PARCEL ADDRESS: 0570 BUSH ST, UNIT #401  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,594,289.00  
APPLICANT'S OPINION: \$957,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1073  
APPLICANT: JULIA APARTMENTS, LP  
PARCEL NO.: 0277 006A  
PARCEL ADDRESS: 1106 BUSH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,980,564.00  
APPLICANT'S OPINION: \$4,188,927.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1074  
APPLICANT: HAMPTON GOLDEN GATE ASSOC.  
PARCEL NO.: 0346 006  
PARCEL ADDRESS: 0366 - 0390 GOLDEN GATE AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$13,929,592.00  
APPLICANT'S OPINION: \$8,358,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1075  
APPLICANT: CASA ROMA LLC  
PARCEL NO.: 0419A009  
PARCEL ADDRESS: 0002 CASA WAY,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,307,061.00  
APPLICANT'S OPINION: \$2,585,802.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1077  
APPLICANT: CROCE, FABIO  
PARCEL NO.: 0462A001  
PARCEL ADDRESS: 0095 CERVANTES BLVD,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,464,907.00  
APPLICANT'S OPINION: \$2,080,418.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1080  
APPLICANT: POSTMARK PARTNERS, LP  
PARCEL NO.: 0576 008  
PARCEL ADDRESS: 1808 PACIFIC AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$9,105,650.00  
APPLICANT'S OPINION: \$5,463,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1103  
APPLICANT: TOY REAL ESTATE INVESTMENT CO. II LLC  
PARCEL NO.: 3721 025  
PARCEL ADDRESS: 0171 2ND ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,631,729.00  
APPLICANT'S OPINION: \$3,381,540.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

19) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1104  
APPLICANT: AFTONOMOS, LEFKOS  
PARCEL NO.: 3726 054  
PARCEL ADDRESS: 0519 NATOMA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,159,789.00  
APPLICANT'S OPINION: \$1,296,150.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1106
APPLICANT:	GOODE FAMILY TRUST
PARCEL NO.:	3765 388
PARCEL ADDRESS:	0425 1ST ST, #5406
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,533,721.00
APPLICANT'S OPINION:	\$997,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Wednesday, September 2, 2015  
9:30 AM (ALL DAY)

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0088
APPLICANT:	CBS BROADCASTING INC
PARCEL NO.:	2014900684
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$1,216,049.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0089
APPLICANT:	CBS BROADCASTING INC
PARCEL NO.:	2014900685
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,187,520.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0090
APPLICANT:	CBS BROADCASTING INC
PARCEL NO.:	2014900686
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$1,245,309.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0091
APPLICANT:	CBS BROADCASTING INC
PARCEL NO.:	2014900687
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$731,112.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0093
APPLICANT:	CBS BROADCASTING INC
PARCEL NO.:	2014900688
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,207,667.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0094
APPLICANT:	CBS BROADCASTING INC
PARCEL NO.:	2014900689
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,259,954.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0095  
APPLICANT: CBS BROADCASTING INC  
PARCEL NO.: 2014900690  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$2,197,624.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0096  
APPLICANT: CBS BROADCASTING INC  
PARCEL NO.: 2014900691  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$2,300,319.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0097  
APPLICANT: CBS BROADCASTING INC  
PARCEL NO.: 2014900692  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$55,390.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0098  
APPLICANT: CBS BROADCASTING INC  
PARCEL NO.: 2014900693  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$70,420.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0099  
APPLICANT: CBS BROADCASTING INC  
PARCEL NO.: 2014900694  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$58,077.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0976  
APPLICANT: CBS BROADCASTING INC  
PARCEL NO.: 2014220290  
PARCEL ADDRESS: 1 LA AVANZADA ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$3,422,935.00  
APPLICANT'S OPINION: \$873,123.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0977  
APPLICANT: SF TELEVISION STATION  
PARCEL NO.: 2014223395  
PARCEL ADDRESS: 1 LA AVANZADA ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$2,137,212.00  
APPLICANT'S OPINION: \$1,700,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2403  
APPLICANT: CLEAR CHANNEL OUTDOOR, INC.  
PARCEL NO.: 2014901329  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$1,408,247.00  
APPLICANT'S OPINION: \$100.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE



16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2404  
APPLICANT: CLEAR CHANNEL OUTDOOR, INC.  
PARCEL NO.: 2014901328  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$2,073,330.00  
APPLICANT'S OPINION: \$100,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2405  
APPLICANT: CLEAR CHANNEL OUTDOOR, INC.  
PARCEL NO.: 2014901327  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$2,008,568.00  
APPLICANT'S OPINION: \$100,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2662  
APPLICANT: PELTA, JACOB  
PARCEL NO.: 2061 046  
PARCEL ADDRESS: 1800 25TH AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,500,000.00  
APPLICANT'S OPINION: \$1,800,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

19) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2663  
APPLICANT: PELTA, JACOB  
PARCEL NO.: 2061 001  
PARCEL ADDRESS: 1801 24TH AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,592,930.00  
APPLICANT'S OPINION: \$2,150,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

20) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2664
APPLICANT:	PELTA, JACOB
PARCEL NO.:	2061 047
PARCEL ADDRESS:	1729 - 1735 NORIEGA ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,630,000.00
APPLICANT'S OPINION:	\$1,485,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

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Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org  
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Thursday, September 3, 2015  
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-3290
APPLICANT:	RP/KINETIC PARC 55 OWNER LLC
PARCEL NO.:	0330 026
PARCEL ADDRESS:	0055 CYRIL MAGNIN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$167,087,445.00
APPLICANT'S OPINION:	\$50,116,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2068
APPLICANT:	RP/KINETIC PARC 55 OWNER LLC
PARCEL NO.:	0330 026
PARCEL ADDRESS:	0055 CYRIL MAGNIN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$163,837,921.00
APPLICANT'S OPINION:	\$50,121,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2011-2784  
APPLICANT: RP/KINETIC PARC 55 OWNER LLC  
PARCEL NO.: 0330 026  
PARCEL ADDRESS: 0055 CYRIL MAGNIN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$170,275,019.00  
APPLICANT'S OPINION: \$49,517,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3259  
APPLICANT: SFHR LLC c/o DINAPOLI CAPITAL PARTNERS  
PARCEL NO.: 0234 017  
PARCEL ADDRESS: 0005 THE EMBARCADERO,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$210,795,802.00  
APPLICANT'S OPINION: \$96,799,542.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3409  
APPLICANT: OMNI HOTELS CORP.  
PARCEL NO.: 0240 003  
PARCEL ADDRESS: 0500 CALIFORNIA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$117,327,789.00  
APPLICANT'S OPINION: \$62,676,917.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1332  
APPLICANT: POST MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 004  
PARCEL ADDRESS: 0068 - 0082 POST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$16,583,618.00  
APPLICANT'S OPINION: \$2,307,767.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1333  
APPLICANT: POST MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 005  
PARCEL ADDRESS: 0098 POST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,624,181.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1335  
APPLICANT: POST MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 006  
PARCEL ADDRESS: 0110 KEARNY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,665,230.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1336  
APPLICANT: POST MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 007  
PARCEL ADDRESS: 0116 KEARNY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,332,603.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1338  
APPLICANT: POST MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 008  
PARCEL ADDRESS: 0120 - 0130 KEARNY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,560,973.00  
APPLICANT'S OPINION: \$2,567,017.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1339  
APPLICANT: POST MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 014  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,386,619.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1341  
APPLICANT: POST MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 015  
PARCEL ADDRESS: 0165 SUTTER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$387,267,047.00  
APPLICANT'S OPINION: \$200,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1342  
APPLICANT: POST MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 016  
PARCEL ADDRESS: 0165 SUTTER,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$13,136,530.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1927  
APPLICANT: OMNI SAN FRANCISCO CORP.  
PARCEL NO.: 0240 003  
PARCEL ADDRESS: 0500 CALIFORNIA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$118,461,027.00  
APPLICANT'S OPINION: \$35,535,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Tuesday, September 8, 2015

1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2924
APPLICANT:	DISRUD FAMILY LP
PARCEL NO.:	1270 073
PARCEL ADDRESS:	0109 FREDERICK ST,
TOPIC:	Legal Entities Ownership Penalty
CURRENT ASSESSMENT:	\$0.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Penalty - LEOP
ROLL TYPE:	ESCAPE

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2925
APPLICANT:	DISRUD FAMILY LP
PARCEL NO.:	1234 002
PARCEL ADDRESS:	3700 - 4100 LYON ST,
TOPIC:	Legal Entities Ownership Penalty
CURRENT ASSESSMENT:	\$0.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Penalty - LEOP
ROLL TYPE:	ESCAPE

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3158  
APPLICANT: AU, MINDY  
PARCEL NO.: 6165 034  
PARCEL ADDRESS: 0015 DELTA ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$285,000.00  
APPLICANT'S OPINION: \$181,297.00  
TAXABLE YEAR: 1999  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3181  
APPLICANT: MADISON, CHESTER  
PARCEL NO.: 4787 008B  
PARCEL ADDRESS: V,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$150,000.00  
APPLICANT'S OPINION: \$24,811.00  
TAXABLE YEAR: 2001  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3184  
APPLICANT: 1590 SACRAMENTO STREET LLC  
PARCEL NO.: 0218 015  
PARCEL ADDRESS: 1590 SACRAMENTO ST,  
TOPIC: Legal Entities Ownership Penalty  
CURRENT ASSESSMENT: \$0.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Penalty - LEOP  
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3185  
APPLICANT: 1225 PINE STREET LLC  
PARCEL NO.: 0277 023  
PARCEL ADDRESS: 1225 PINE ST,  
TOPIC: Legal Entities Ownership Penalty  
CURRENT ASSESSMENT: \$0.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Penalty - LEOP  
ROLL TYPE: ESCAPE

- 8) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2013-3240                                     |
| APPLICANT:           | COLLINS 1993 REV TRUST                        |
| PARCEL NO.:          | 6501 020                                      |
| PARCEL ADDRESS:      | 4730 25TH ST,                                 |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$351,178.00                                  |
| APPLICANT'S OPINION: | \$62,170.00                                   |
| TAXABLE YEAR:        | 2011  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 9) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2013-3287                                     |
| APPLICANT:           | HILLS, STUART                                 |
| PARCEL NO.:          | 2623 204                                      |
| PARCEL ADDRESS:      |   |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$750,008.00                                  |
| APPLICANT'S OPINION: | \$500,016.00                                  |
| TAXABLE YEAR:        | 2012  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
| STATUS:              | POSTPONED                                     |
- 10) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2013-3292                                     |
| APPLICANT:           | LUCERO, ELBA FAMILY TRUST                     |
| PARCEL NO.:          | 4148 003                                      |
| PARCEL ADDRESS:      | 1010 ALABAMA ST,                              |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$645,000.00                                  |
| APPLICANT'S OPINION: | \$350,000.00                                  |
| TAXABLE YEAR:        | 2011  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
| STATUS:              | POSTPONED                                     |
- 11) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2013-3301                                     |
| APPLICANT:           | SCHWEIZER, DEBORAH                            |
| PARCEL NO.:          | 2661 056                                      |
| PARCEL ADDRESS:      | 0021 GRAYSTONE TER,                           |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$992,028.00                                  |
| APPLICANT'S OPINION: | \$800,000.00                                  |
| TAXABLE YEAR:        | 2012  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3328  
APPLICANT: MADISON, CHESTER  
PARCEL NO.: 4787 008  
PARCEL ADDRESS: 1238 SHAFTER AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$210,000.00  
APPLICANT'S OPINION: \$25,000.00  
TAXABLE YEAR: 2005  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4974  
APPLICANT: YOUNG, HELEN  
PARCEL NO.: 1349 001  
PARCEL ADDRESS: 0001 - 0007 09TH AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$894,262.00  
APPLICANT'S OPINION: \$730,942.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, September 8, 2015 at 1:30 p.m.

Present: Jeff Morris, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present for legal issues regarding changes in ownership, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2924	Disrud Family LP	Submitted
2013-2925	Disrud Family LP	Submitted
2013-3158	Mindy Au	Board ruled in favor of Applicant; supplemental assessment to be cancelled.
2013-3240	Collins 1993 Rev Trust	Submitted

At the hour of 3:12 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 3:30 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2924	Disrud Family LP	Penalty abatement denied
2013-2925	Disrud Family LP	Penalty abatement denied
2013-3240	Collins 1993 Rev Trust	Denied on legal issue regarding change in ownership.

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3181	Chester Madison	Postponed
2013-3184	1590 Sacramento Street LLC	Postponed
2013-3185	1225 Pine Street LLC	Postponed
2013-3287	Stuart Hills	Postponed

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2013-3292	Lucero, Elba Family Trust	Postponed
2013-3301	Deborah Schweizer	Withdrawn
2013-3328	Chester Madison	Withdrawn
2013-4974	Helen Young	Withdrawn

There being no further business, the Board, at the hour of 3:32 p.m., recessed to reconvene Wednesday, September 9, 2015, at 9:30 a.m.

Cecilia Ruston  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on September 9, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, September 9, 2015

9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5084
APPLICANT:	ABF JOINT VENTURE
PARCEL NO.:	2011208031
PARCEL ADDRESS:	YERBA BUENA ISLAND,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$50,533,342.00
APPLICANT'S OPINION:	\$25,300,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3141
APPLICANT:	ELLIS, KIMBERLY
PARCEL NO.:	0133 017
PARCEL ADDRESS:	0446 - 0448 VALLEJO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,149,318.00
APPLICANT'S OPINION:	\$1,625,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2012-3171              |
| APPLICANT:           | APIC HOTEL VERTIGO LLC |
| PARCEL NO.:          | 0280 009               |
| PARCEL ADDRESS:      | 0940 SUTTER ST,        |
| TOPIC:               | Decline in Value       |
| CURRENT ASSESSMENT:  | \$12,986,854.00        |
| APPLICANT'S OPINION: | \$9,740,132.00         |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
| STATUS:              | WITHDRAWN              |
- 5) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-3759                    |
| APPLICANT:           | ABF JOINT VENTURE            |
| PARCEL NO.:          | 2012205459                   |
| PARCEL ADDRESS:      | YERBA BUENA ISLAND,          |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$49,288,894.00              |
| APPLICANT'S OPINION: | \$21,000,000.00              |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |
- 6) Hearing, discussion, and possible action involving:
- |                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2013-1737             |
| APPLICANT:           | SF FORTY NINER'S LTD. |
| PARCEL NO.:          | 2013700896            |
| PARCEL ADDRESS:      | CANDLESTICK PK,       |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$10,840,393.00       |
| APPLICANT'S OPINION: | \$3,900,000.00        |
| TAXABLE YEAR:        | 2013                  |
| APPEAL TYPE:         | Possessory Interest   |
| ROLL TYPE:           | REGULAR               |
- 7) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2013-1738                  |
| APPLICANT:           | SF FORTY NINER'S LTD.      |
| PARCEL NO.:          | 2013700898                 |
| PARCEL ADDRESS:      | CANDLESTICK PARK MAIN LOT, |
| TOPIC:               | Decline in Value           |
| CURRENT ASSESSMENT:  | \$4,517,327.00             |
| APPLICANT'S OPINION: | \$1,450,000.00             |
| TAXABLE YEAR:        | 2013                       |
| APPEAL TYPE:         | Possessory Interest        |
| ROLL TYPE:           | REGULAR                    |

- 8) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2013-1739                  |
| APPLICANT:           | SF FORTY NINER'S LTD.      |
| PARCEL NO.:          | 2013700897                 |
| PARCEL ADDRESS:      | CANDLESTICK PARK CONCESSI, |
| TOPIC:               | Decline in Value           |
| CURRENT ASSESSMENT:  | \$6,391,818.00             |
| APPLICANT'S OPINION: | \$3,400,000.00             |
| TAXABLE YEAR:        | 2013                       |
| APPEAL TYPE:         | Possessory Interest        |
| ROLL TYPE:           | REGULAR                    |
- 9) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2013-2455                |
| APPLICANT:           | WARWICK CALIFORNIA CORP. |
| PARCEL NO.:          | 0306 011                 |
| PARCEL ADDRESS:      | 0484 - 0486 GEARY ST,    |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$3,554,198.00           |
| APPLICANT'S OPINION: | \$1,066,000.00           |
| TAXABLE YEAR:        | 2013                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
| STATUS:              | WITHDRAWN                |
- 10) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2013-2456                |
| APPLICANT:           | WARWICK CALIFORNIA CORP. |
| PARCEL NO.:          | 0306 012                 |
| PARCEL ADDRESS:      | 0490 - 0498 GEARY ST,    |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$9,233,110.00           |
| APPLICANT'S OPINION: | \$3,201,479.00           |
| TAXABLE YEAR:        | 2013                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
| STATUS:              | WITHDRAWN                |
- 11) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2013-2783                |
| APPLICANT:           | EUSEBEIA LLC             |
| PARCEL NO.:          | 0165 004                 |
| PARCEL ADDRESS:      | 0316 - 0318 PACIFIC AVE, |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$2,660,084.00           |
| APPLICANT'S OPINION: | \$2,000,000.00           |
| TAXABLE YEAR:        | 2013                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2790  
APPLICANT: POST BROS. ASSOCIATES LLC  
PARCEL NO.: 0693 019  
PARCEL ADDRESS: 1061 POST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$922,661.00  
APPLICANT'S OPINION: \$700,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2791  
APPLICANT: T.T. GROUP, INC  
PARCEL NO.: 3703 065  
PARCEL ADDRESS: 1059 - 1061 MARKET ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,050,963.00  
APPLICANT'S OPINION: \$5,500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2799  
APPLICANT: ABF JOINT VENTURE  
PARCEL NO.: 2013215669  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$19,047,022.00  
APPLICANT'S OPINION: \$9,500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2891  
APPLICANT: ELLIS, KIMBERLY  
PARCEL NO.: 0133 017  
PARCEL ADDRESS: 0446 - 0448 VALLEJO ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,600,000.00  
APPLICANT'S OPINION: \$1,625,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, September 9, 2015, at 9:35 a.m.

Present: Joseph Tham, Eugene Valle and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3141	Kimberly Ellis	Withdrawn at Hearing
2013-1737	SF Forty Niner's Ltd.	Verbal Stipulation Approved
2013-1738	SF Forty Niner's Ltd.	Verbal Stipulation Approved
2013-1739	SF Forty Niner's Ltd.	Verbal Stipulation Approved
2013-2891	Kimberly Ellis	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2783	Eusebeia, LLC	Denied; No-Show
2013-2790	Post Bros. Associates LLC	Denied; No-Show
2013-2791	T.T. Group, Inc.	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5084	ABF Joint Venture	Withdrawn
2012-3171	APIC Hotel Vertigo LLC	Withdrawn
2012-3759	ABF Joint Venture	Withdrawn
2013-2455	Warwick California Corp.	Withdrawn
2013-2456	Warwick California Corp.	Withdrawn
2013-2799	ABF Joint Venture	Withdrawn

There being no further business, the Board, at the hour of 11:08 a.m., recessed to reconvene Thursday, September 17, 2015 at 9:30 a.m.

A handwritten signature in black ink, appearing to read "Dawn Duran", with a stylized, flowing script.

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Thursday, September 17, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Wednesday, September 9, 2015  
1:30 PM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-3655
APPLICANT:	SEDGWICK, DETERT, MORAN & ARNOLD, LLP
PARCEL NO.:	2009200483
PARCEL ADDRESS:	
TOPIC:	Classification of Property is Incorrect
CURRENT ASSESSMENT:	\$6,635,904.00
APPLICANT'S OPINION:	\$3,300,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2671
APPLICANT:	BLOOMINGDALE'S, INC
PARCEL NO.:	2010206170
PARCEL ADDRESS:	0845 MARKET ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$16,178,616.00
APPLICANT'S OPINION:	\$10,235,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED  
SEP 02 2015  
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2010-3298  
APPLICANT: SEDGWICK DETERT MORAN & ARNOLD  
PARCEL NO.: 2010200463  
PARCEL ADDRESS: 0001 MARKET STEUART TOWER, 8TH FLR  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,315,950.00  
APPLICANT'S OPINION: \$2,700,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2011-3865  
APPLICANT: SEDGEWICK, DETERT, MORAN & ARNOLD LLP  
PARCEL NO.: 2011200682  
PARCEL ADDRESS: 0001 MARKET STEUART TOWER, 8TH FLR  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$6,209,705.00  
APPLICANT'S OPINION: \$3,100,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4804  
APPLICANT: BLOOMINGDALE'S, INC  
PARCEL NO.: 2011207106  
PARCEL ADDRESS: 0845 MARKET ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$14,128,865.00  
APPLICANT'S OPINION: \$7,064,433.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3826  
APPLICANT: SEDGWICK LLP  
PARCEL NO.: 2012200445  
PARCEL ADDRESS: 0001 MARKET STEUART TOWER, 8TH FLR  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$4,485,348.00  
APPLICANT'S OPINION: \$200,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

- 8) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-1383                    |
| APPLICANT:           | SEDGWICK LLP                 |
| PARCEL NO.:          | 2013210427                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$4,251,781.00               |
| APPLICANT'S OPINION: | \$1,000,000.00               |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
- 9) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2014-2468                        |
| APPLICANT:           | NEKTAR THERAPEUTICS              |
| PARCEL NO.:          | 2014901324                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$6,660,078.00                   |
| APPLICANT'S OPINION: | \$6,273,004.00                   |
| TAXABLE YEAR:        | 2011                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
| STATUS:              | POSTPONED                        |
- 10) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2014-2469                        |
| APPLICANT:           | NEKTAR THERAPEUTICS              |
| PARCEL NO.:          | 2014901323                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$7,259,267.00                   |
| APPLICANT'S OPINION: | \$6,935,425.00                   |
| TAXABLE YEAR:        | 2012                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
| STATUS:              | POSTPONED                        |
- 11) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2014-2470                        |
| APPLICANT:           | NEKTAR THERAPEUTICS              |
| PARCEL NO.:          | 2014901322                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$7,839,780.00                   |
| APPLICANT'S OPINION: | \$7,887,152.00                   |
| TAXABLE YEAR:        | 2013                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
| STATUS:              | POSTPONED                        |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2471  
APPLICANT: NEKTAR THERAPEUTICS  
PARCEL NO.: 2014990184  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$6,844,559.00  
APPLICANT'S OPINION: \$6,637,037.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2667  
APPLICANT: ASSALINO, FREDERICK  
PARCEL NO.: 6055 001  
PARCEL ADDRESS: 770 WOOLSEY ST,  
TOPIC: Other  
CURRENT ASSESSMENT: \$2,227,087.00  
APPLICANT'S OPINION: \$374,197.00  
TAXABLE YEAR: 2002  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2683  
APPLICANT: ASB UPC MISSISSIPPI STREET LLC  
PARCEL NO.: 3987 007  
PARCEL ADDRESS: 135 MISSISSIPPI ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$8,775,000.00  
APPLICANT'S OPINION: \$5,685,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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**Disability Access**

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, September 9, 2015, at 1:30 p.m.

Present: Louisa Mendoza, Scott Spertzel and Yosef Tahbazof

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-3655	Sedgwick Detert Moran & Arnold	Verbal Stipulation Approved
2010-3298	Sedgwick Detert Moran & Arnold	Verbal Stipulation Approved
2011-3865	Sedgwick Detert Moran & Arnold	Verbal Stipulation Approved
2012-3826	Sedgwick LLP	Verbal Stipulation Approved
2013-1383	Sedgwick LLP	Verbal Stipulation Approved

The following listed applicant for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2671	Bloomingtondale's, Inc.	Withdrawn
2011-4804	Bloomingtondale's, Inc.	Withdrawn
2014-2468	Nektar Therapeutics	Postponed
2014-2469	Nektar Therapeutics	Postponed
2014-2470	Nektar Therapeutics	Postponed
2014-2471	Nektar Therapeutics	Postponed
2014-2667	Frederick Assalino	Postponed
2014-2683	ASB UPC Mississippi Street LLC	Postponed

There being no further business, the Board, at the hour of 2:07 p.m., recessed to reconvene Tuesday, October 6, 2015 at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

  
Dawn Duran  
Administrator

Approved by the Board on Tuesday, October 6, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, September 17, 2015, at 9:35 a.m.

Present: Scott Spertzel, Joseph Tham and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

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The following listed applicants for change in the assessed valuation of property affecting the 2012 and 2013 Assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-4282	Assali Trust W F & Assali Robi	Withdrawn at Hearing
2012-4358	Assali Trust W F & Assali Robi	Withdrawn at Hearing
2012-4473	Jack Lapidos	Withdrawn at Hearing
2012-4506	Joseph Maly	Submitted
2012-4514	Ramon A III Quesada	Submitted
2013-1715	Gayane Melikyan	Continued
2013-2598	Jack Lapidos	Withdrawn at Hearing
2013-2600	Lehmann 2009 Family Trust	Submitted

At the hour of 11:59 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 12:13 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-4506	Joseph Maly	A. V. Lowered (Board)
2012-4514	Ramon A III Quesada	A. V. Lowered (Board)
2013-2600	Lehmann 2009 Family Trust	A. V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3509	444 De Haro-VEF VI, LLC	Withdrawn
2013-0590	Van Ness Hotels Partners LLC	Withdrawn

There being no further business, the Board, at the hour of 12:15 p.m., recessed to reconvene Thursday, September 17, 2015, at 1:30 p.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran", with a long, sweeping horizontal stroke extending to the right.

Dawn Duran  
Administrator

Approved by the Board on Tuesday, October 13, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, September 17, 2015

1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5022
APPLICANT:	CASEY, DENIS
PARCEL NO.:	0129 031
PARCEL ADDRESS:	0735 - 0743 GREEN ST,
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$352,300.00
APPLICANT'S OPINION:	\$100,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5023
APPLICANT:	CASEY, DENIS
PARCEL NO.:	0129 031
PARCEL ADDRESS:	0735 - 0743 GREEN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,706,582.00
APPLICANT'S OPINION:	\$1,908,045.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

DATE POSTED  
SEP 09 2015  
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3264  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 001  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$24,842,000.00  
APPLICANT'S OPINION: \$20,898,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3265  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 002  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$10,931,000.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3266  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 003  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$10,931,000.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3267  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 004  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$10,434,000.00  
APPLICANT'S OPINION: \$8,999,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3268  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 005  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$62,098,000.00  
APPLICANT'S OPINION: \$52,095,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3269  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 084  
PARCEL ADDRESS: 0022 - 0026 MINNA ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$25,756,000.00  
APPLICANT'S OPINION: \$21,698,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3270  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 087  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$51,008,000.00  
APPLICANT'S OPINION: \$42,895,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, September 17, 2015 at 1:35 p.m.

Present: Richard Lee, Scott Spertzel and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5022	Denis Casey	Submitted
2012-5023	Denis Casey	Submitted
2013-3264	Kilroy Realty LP	Verbal Stipulation Approved
2013-3265	Kilroy Realty LP	Verbal Stipulation Approved
2013-3266	Kilroy Realty LP	Verbal Stipulation Approved
2013-3267	Kilroy Realty LP	Verbal Stipulation Approved
2013-3268	Kilroy Realty LP	Verbal Stipulation Approved
2013-3269	Kilroy Realty LP	Verbal Stipulation Approved
2013-3270	Kilroy Realty LP	Verbal Stipulation Approved

At the hour of 3:28 p.m., the Board went into closed session to deliberate and take possible action on the above submitted applications. The Board reconvened in open session at 3:39 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5022	Denis Casey	A.V. Lowered (Board)
2012-5023	Denis Casey	A.V. Lowered (Board)

There being no further business, the Board, at the hour of 3:41 p.m., recessed to reconvene Wednesday, September 30, 2015, at 9:30 a.m.

Alistair Gibson  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" and last name "Duran" clearly distinguishable.

Dawn Duran  
Administrator

Approved by the Board on Tuesday, October 13, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



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Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Wednesday, September 30, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2010-0269
APPLICANT:	CHUNG-MAO, MY
PARCEL NO.:	5382 002
PARCEL ADDRESS:	0008 TOPEKA AVE,
TITLE:	Base Year/Change in Ownership-Legal Issue
CURRENT ASSESSMENT:	\$530,324.00
APPLICANT'S OPINION:	\$350,000.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5243
APPLICANT:	RUTHERFORD, GAIL
PARCEL NO.:	1740 010
PARCEL ADDRESS:	1251 10TH AVE,
TITLE:	Base Year/Change in Ownership- Legal Issue
CURRENT ASSESSMENT:	\$1,500,000.00
APPLICANT'S OPINION:	\$1,265,000.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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SEP 22 2015  
Assessment Appeals Board

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- 4) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2011-5579                                  |
| APPLICANT:           | HEYE, KELLEY                               |
| PARCEL NO.:          | 0504 003A                                  |
| PARCEL ADDRESS:      | 2926 GOUGH ST,                             |
| TOPIC:               | Base Year/Change in Ownership- Legal Issue |
| CURRENT ASSESSMENT:  | \$1,500,000.00                             |
| APPLICANT'S OPINION: | \$414,358.00                               |
| TAXABLE YEAR:        | 2008                                       |
| APPEAL TYPE:         | Real Property                              |
| ROLL TYPE:           | SUPPLEMENTAL                               |
- 5) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2011-5841                                  |
| APPLICANT:           | NOORDAM, WALTER                            |
| PARCEL NO.:          | 6995 047                                   |
| PARCEL ADDRESS:      | 1233 HOLLOWAY AVE,                         |
| TOPIC:               | Base Year/Change in Ownership- Legal Issue |
| CURRENT ASSESSMENT:  | \$635,862.00                               |
| APPLICANT'S OPINION: | \$373,630.00                               |
| TAXABLE YEAR:        | 2009                                       |
| APPEAL TYPE:         | Real Property                              |
| ROLL TYPE:           | SUPPLEMENTAL                               |
- 6) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2011-6267                                  |
| APPLICANT:           | XIAO, JIAN                                 |
| PARCEL NO.:          | 6050 001                                   |
| PARCEL ADDRESS:      | 0201 WAYLAND ST,                           |
| TOPIC:               | Base Year/Change in Ownership- Legal Issue |
| CURRENT ASSESSMENT:  | \$478,170.00                               |
| APPLICANT'S OPINION: | \$346,340.00                               |
| TAXABLE YEAR:        | 2009                                       |
| APPEAL TYPE:         | Real Property                              |
| ROLL TYPE:           | SUPPLEMENTAL                               |
- 7) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2013-2885                                  |
| APPLICANT:           | COSTELLO, LAWRENCE                         |
| PARCEL NO.:          | 3580 071                                   |
| PARCEL ADDRESS:      | 3715 17TH ST,                              |
| TOPIC:               | Base Year/Change in Ownership- Legal Issue |
| CURRENT ASSESSMENT:  | \$1,490,786.00                             |
| APPLICANT'S OPINION: | \$70,254.00                                |
| TAXABLE YEAR:        | 2002                                       |
| APPEAL TYPE:         | Real Property                              |
| ROLL TYPE:           | SUPPLEMENTAL                               |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2886  
APPLICANT: COSTELLO, LAWRENCE  
PARCEL NO.: 3580 071  
PARCEL ADDRESS: 3715 17TH ST,  
TOPIC: Base Year/Change in Ownership- Legal Issue  
CURRENT ASSESSMENT: \$1,492,868.00  
APPLICANT'S OPINION: \$70,254.00  
TAXABLE YEAR: 2003  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3184  
APPLICANT: 1590 SACRAMENTO STREET LLC  
PARCEL NO.: 0218 015  
PARCEL ADDRESS: 1590 SACRAMENTO ST,  
TOPIC: Penalty Assessment  
CURRENT ASSESSMENT: \$0.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Penalty - LEOP  
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3185  
APPLICANT: 1225 PINE STREET LLC  
PARCEL NO.: 0277 023  
PARCEL ADDRESS: 1225 PINE ST,  
TOPIC: Penalty Assessment  
CURRENT ASSESSMENT: \$0.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Penalty - LEOP  
ROLL TYPE: ESCAPE

### **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

### **Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

#### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

#### **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutuguman ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, September 30, 2015, at 9:32 a.m.

Present: Jeffrey Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeffrey Morris, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present for legal issues regarding a change in ownership, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5841	Walter Noordam	Submitted
2011-6267	Jian Xiao	Submitted
2013-2885	Lawrence Castello	Continued; parties to submit joint instructions to Board within 2 weeks
2013-2886	Lawrence Castello	Same as above

At the hour of 12:08 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 12:30 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5841	Walter Noordam	Ruled in favor of Applicant; supplemental assessment to be canceled
2011-6267	Jian Xiao	Ruled in favor of Applicant; supplemental assessment to be canceled; 2-1 vote with Member Robinson dissenting

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-0269	My Chung-Mao	Postponed
2011-5243	Gail Rutherford	Legal Issue Withdrawn
2011-5579	Kelley Heye	Withdrawn
2013-3184	1590 Sacramento Street, LLC	Withdrawn
2013-3185	1225 Pine Street, LLC	Withdrawn

There being no further business, the Board, at the hour of 12:35 p.m., recessed to reconvene Wednesday, October 7, 2015, at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Tuesday, October 13, 2015

Angela Calvillo  
Clerk of the Board of Supervisors









